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H.E.H. the Nizam's Government

**Finance Accounts
and
Audit Report**

For the Year 1352 F.

**Hyderabad-Deccan
Government Central Press
1944**

Finance Accounts, H.E.H. the Nizam's Government, 1352 F.

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*Finance Accounts of H.E.H. the Nizam's Government
for the year 1352 F. and the Report of the Controller-
General of Accounts and Audit.*

CERTIFICATE OF THE CONTROLLER-GENERAL

This compilation containing the Finance Accounts of H.E.H. the Nizam's Government and the Audit Report presents the accounts of receipts and outgoings of the Government, together with a report on the financial results disclosed by the different accounts and other data coming under examination, that is to say, both revenue and capital accounts, the accounts of public debts and the liabilities and assets of the Government as deduced from the balances, recorded in its books and other information.

The Finance Accounts for 1352 F. have been examined under my direction by the Examiners of Civil and Military Accounts and of P.W. and Commercial Accounts, in accordance with Rules and Regulations in vogue. I am satisfied on the best information available that the accounts of the Revenue and Expenditure included in the Finance Accounts herewith presented, give a correct statement of sums brought to account.

(Sd.) **LIAKAT JUNG,**

Controller-General of Accounts and Audit.

HYDERABAD-DECCAN,

Dated 10-8-1358 F.

A.M.S.Q.

A GENERAL FINANCE ACCOUNTS.

I. REPORT.

Introductory.

1. *Main Divisions of Accounts.* The following are the four main divisions of Government Accounts :—

1. Revenue
2. Capital
3. Debt
4. Remittance.

The first division deals with receipts from taxation and other sources of revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit of the year. The second division deals with expenditure met usually from cash balances or from borrowed funds with the object either of increasing concrete assets of a material character or of reducing future recurring liabilities, such as those for future pensions and mansabs by payment of their Capitalised value. It also includes receipts of a capital nature which can properly be applied as a set-off to capital expenditure. The third division comprises receipts and payments in respect of which Government incurs a liability to repay the money received or has a claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The fourth and last division embraces all merely adjusting heads, e.g., cash remittances from one treasury to another, transfers between different Public Works Divisions or Departments and also between Government and Commercial Departments. This also includes Sarf-i-Khas mubarik and Railway Remittances.

2. The transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year from Azar to Aban 1352 F., as distinguished from amounts due to or by Government during the same period. The cash basis system is, however, not entirely suitable for recording the transactions and

presenting the true state of affairs of Government Commercial undertakings run on Commercial principles. The detailed accounts of this class of undertakings are therefore maintained outside the regular accounts in proper commercial form and these accounts are subjected to a suitable audit check by the Examiners of P. W. & Commercial Accounts and net profits or losses are taken into Government accounts.

3. *Sections and Heads of Accounts.* Within each of the four divisions mentioned above, the transactions are grouped into Sections which are further subdivided into Major Heads of Account. The Sections are distinguished by letters of the alphabet, a single letter denoting the revenue portion and a double letter denoting the capital portion of the transactions. The Major heads in the Revenue and Capital divisions are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. No numbering is adopted for debt and remittance heads, though these are also arranged in sections. The Major heads are subdivided into Minor heads and Minor heads into Sub-heads and Detailed heads.

4. *Balances and Reserve.* The accounts work from balance to balance, these balances working up to the General Cash Balances, a portion of which is kept in the Treasuries, the State Bank, the Central Bank of India, the Imperial Bank of India and the Bank of England. Apart from these cash balances there are the Cash balances investment account and other special Reserves invested outside the general cash balance of Government. Most of these Reserves are invested in long or short time securities.

(Throughout this part of the report the amounts shown represent thousands of rupees unless the contrary is specifically indicated).

5. A summary of the detailed transactions during the year under report as compared with the Budget for the year 1352 F. is given in the subjoined statement.

Receipts	Budget Estimates 1352 F.	Actuals 1352 F.	More — Less	Disbursements	Budget Estimates for 1352 F.	Actuals for 1352 F.	More — Less
1	2	3	4	5	6	7	8
REVENUE							
1. REVENUE				EXPENDITURE			
<i>Principal Heads of Revenue</i>				<i>Direct demand on Revenue.</i>			
A. Land Revenue	3,15.00	3,26.21	11.21	A. Land Revenue	63.23	60.17	3.06
Forests through Rev. officer s.	1.10	2.14	1.04	Land Revenue Irrigation	..	7.61	7.61
Forests	15.00	36.09	21.09	Forests	..	10.12	.18
Customs	1.00.00	1,43.36	43.36	Customs	20.18	19.40	.78
Excise	1,75.00	2,45.26	70.28	Excise	41.02	32.91	8.11
Opium and Gauja	13.00	20.67	7.67	Opium and Gauja	1.59	.54	.85
Stamps	18.00	21.51	3.51	Stamps	1.13	.59	.54
Registration	2.75	4.28	1.53	Registration	1.71	1.67	.04
Mines	5.50	7.20	1.70	Mines	1.26	1.17	.09
Petrol Cess	3.00	3.59	.59	Petrol Cess	3.00	3.39	.39
Vehicle Tax	2.50	3.46	.96	Motor vehicle tax	2.50	3.46	.96
Excise duty on matches	11.50	17.11	5.61	Excise duty on matches	..	..	..
Excise duty on sugar	12.50	9.99	2.51	Excise duty on Sugar	..	..	..
Excise duty on cigarettes	1.00	1.15	.15	Excise duty on tobacco, &c.	..	..	..
Total Principal Heads	6,75.85	8,42.04	1,66.19	Total Direct Demands	1,45.56	1,41.43	4.13

Receipts	Budget Estimates 1932 F.	Actuals 1932 F.	More Less	Disbursements	Budget Estimates for 1932 F.	Actuals for 1932 F.	More Less
1	2	3	4	5	6	7	8
AA. Bear Rent ..	29,17	29,17	..	B. Interest ..	44,17	45,45	1,28
B. Interest ..	36,16	37,53	1,37	Debt Redemption ..	28,42	28,42	..
C. Mint ..	3,25	11,32	6,07	Total B. ..	72,59	73,87	1,28
Paper Currency ..	25,93	45,82	19,89	C. Mint ..	1,20	3,72	2,52
Exchange ..	10	79	69	Paper Currency ..	2,91	4,16	1,25
Total C ..	31,58	57,93	26,35	Exchange ..	37	16	21
D. Post Office ..	14,00	15,65	1,65	Total C ..	4,48	8,01	3,53
E. General Administration ..	1,02	63	61	D. Post office ..	13,12	14,27	1,15
Political charges ..	42	27	24	A. Subsidy to Air Mail ..	17	95	12
Mansabs ..	42	45	3	Total D ..	13,29	14,32	1,03
Military ..	23	59	36	E. Payments to H.E.H. ..	50,00	50,00	..
Courts ..	32	1,61	1,29	E. 2. (a) Tour Expenses of H.E.H. & Mily. Secretary to H.E.H. ..	12	13	1
Jails ..	86	2,22	1,36	(b) Princes' Expenses ..	10,62	10,98	36
Police ..	58	28	30	(c) Sahibzada Expenses ..	64	66	2
Education ..	2,01	7,21	5,20	Total E. 2 ..	11,38	11,77	39
Medical ..	52	97	45	F. General Administration ..	43,88	45,19	1,31
Ecclesiastical ..	35	98	63	Political charges ..	8,83	10,88	2,05
Agriculture ..	15	42	27	Agent Berar ..	1,18	95	23
Veterinary ..	7	17	10	Pensons ..	49,24	54,85	5,61
Cooperative ..	7	44	36	Life Insurance ..	..	..	..
Miscellaneous and Minor Departments ..	10	..	10	Mansabs ..	19,32	17,28	2,04
Municipality ..	1,15	1,67	52	Military ..	64,71	58,06	6,65
Buildings & Communications ..	6,89	17,92	11,03	Courts ..	22,72	22,89	1,17
Total F. ..	..	..	..	..	1,14	..	..

G. Irrigation	..	.50	..	.35	..	.15	..	63.63	60.00	..
Railways	..	1,44,17	..	1,73,88	..	29,16	..	1,05,90	1,01,98	3,33
Electricity	..	..	..	4,95	..	4,15	..	85,10	85,99	.89
Printing	..	..	..	..	..	..	..	9,73	9,06	.23
Telephone	..	..	..	..	..	.57	..	9,58	9,57	.01
Industries	..	..	..	..	..	.16	..	5,81	5,87	.06
	..	..	..	..	..	..	..	5,05	4,68	.37
	..	..	..	..	..	..	..	6,53	5,72	.81
Total G.	..	1,46,52	..	1,80,09	..	33,57	..	25,41	23,59	1,82
J. Miscellaneous	..	1,50	..	4,38	..	2,88	..	76,81	81,97	1,26
War Expenses	..	..	..	14,27	..	14,27	..	5,57,57	5,56,26	1,13
Excess Profit Tax	..	..	..	..	..	..	..	24,86	13,51	11,32
Cultural Cooperation	..	..	..	..	..	..	..	1,95	1,98	.03
Roundings	..	..	..	..	..	..	..	.08	.08	..
	..	..	..	..	..	..	..	.70	1,16	.16
	..	..	..	..	..	..	..	3,72	3,41	.28
Total J.	..	1,51	..	18,66	..	17,15	..	31,31	20,20	11,11
Total Revenue	..	9,41,68	..	11,98,99	..	2,57,31	..	15,00	15,00	..
<i>Receipts from Funds and Reserves</i>	..	..	..	..	..	..	..	95,38	6,39	88,99
Industrial Reserve	..	2,50	..	1,59	..	.91	..	1,51,01	1,62,73	8,72
Famine Reserve	..	24,77	..	31,53	..	6,76	..	4,49	6,01	1,55
Road Fund	..	5,00	..	1,43	..	3,57	..	..	1,70	1,70
Post war Development Reserve.	..	..	..	..	..	..	..	..	95,23	95,25
Balance of Non-lapsing Grants	..	..	..	..	..	..	..	..	.01	.01
War Emergency Reserve..	..	..	..	..	..	..	..	2,53,89	2,72,09	18,20
Total from Funds & Revenue.	..	32,27	..	34,55	..	2,28	..	11,55,07	11,62,98	7,91
Grand Total	..	9,73,95	..	12,33,54	..	2,59,59	..	..	..	..
Surplus	..	..	..	36.01	..	..	..	2,50	1,59	.91
	..	..	..	..	..	..	..	24,77	31,53	6,76
	..	..	..	..	..	..	..	5,00	1,43	3,57
Total from Funds & Reserves.	..	..	..	..	..	..	..	82,27	34,55	2,28
Grand Total	..	..	..	..	..	..	..	11,87,34	11,97,53	10,19

Receipts	Budget Estimates 1932 F.	Actuals 1932 F.	More + Less -	Disbursement	Budget Estimates for 1932 F.	Actuals for 1932 F.	More + Less -
	2	3	4	5	6	7	8
1							
<i>II. Capital & Investments.</i>							
Appropriations from Departmental Balances	16,20	28,64	+ 12,44	Savings credited to Departments.		82,84	+ 82,84
K. Capital recovered	1,47	1,71	+ 24	K. Capital outlay incurred.	61,59	30,44	- 31,35
L. Investments cashed		2,29	+ 2,29	L. Investments	7,40	5,10,07	- 5,32,67
Total Capital & Investments	1,47	4,00	+ 2,53	Total Capital & Investments	72,19	5,70,51	+ 4,98,32
<i>III. Debt Heads.</i>							
M. Government Debt				M. Government Debt	61,78	12,08	- 52,70
N. Reserves	78,06	2,58,23	+ 1,75,27	N. Reserves	1,01,17	1,15,98	+ 14,81
O. Deposits bearing interest	8,40	2,58,13	+ 2,40,73	O. Deposits bearing interest	3,00	1,15,24	+ 1,12,24
P. " not bearing interest	89,07	14,37,73	+ 13,48,66	P. " not bearing interest	5,00	11,99,98	+ 11,94,98
Q. Departmental Balances		33,90	+ 33,90	Q. Departmental Balance	16,20	28,64	+ 12,44
R. Govt. Share of Money Bf.		1,44,17	+ 1,44,17	R. Advances bearing interest	27,33	73,19	+ 45,86
S. Advances bearing interest	15,52	70,99	+ 55,47	S. Advances not do	5,68	4,94,05	- 4,88,37
T. Advance not do	3,00	2,97,98	+ 2,94,98	T. Remittances			
U. Suspense		78,26	+ 78,26	U. Suspense		16,35	+ 16,35
Total Debt Heads	1,94,05	25,69,44	+ 23,75,39	Total Debt Heads	2,23,16	20,55,51	+ 18,32,25
Total Receipts	11,85,67	38,35,62	+ 26,49,95	Total	14,82,69	39,06,39	+ 24,23,70
Opening Balance.	3,68,09	5,20,67	+ 1,57,58	Closing Balance.	66,07	4,49,90	+ 3,83,83
Grand Total	15,48,76	43,56,29	+ 28,07,53	Grand Total	15,48,76	43,56,29	+ 28,07,53

6. Brief explanations and important variations between the budget estimates and the actuals, both of receipts and disbursements, as exhibited in the foregoing statements, are given in the following paragraphs.

I. RECEIPTS.

A. *Revenue Receipts.*

7. The increase of 2,57,31 in the Revenue receipts, as compared with the budget estimates is the net result of a rise of 2,60,54 under thirty-eight Major Heads and fall of 3,23 under five Major Heads. The more important variations are explained below :--

(a) *Rise in Revenue.*

(1) *Land Revenue* +11,21.: The increase is due to various measures taken by Government in connection with Grow More Food Campaign such as the distribution of special taccavis and of improved seeds and manure. The rise in prices due to war conditions, has also helped the collection of arrears of land revenue owing to the prosperity prevailing amongst agriculturists.

(2) *Forest through Revenue Officers.* +1,04.: The small increase is due to increased demand of timber and rise in prices.

(3) *Forests* +21,09: The increase is due to supply of timber on a large scale for war purposes, and partially on account of rise in the price of timber and stricter supervision by the Department.

(4) *Customs* +43,36: The increase had been indicated by the revised figures based on 9 months actuals of the year under report. Although the volume of imports and exports declined in some cases on account of difficulty of transport and various control measures adopted by Government, but collections have exceeded the estimates on account of abnormal rise in prices due to general prosperity brought about by the war resulting in raising of tariffs in the case of certain commodities particularly those on which duty is not levied ad valorem, but by rasbandi.

(5) *Excise* +70,28. The rise is attributable to increase in license fee and higher bids at which shops were auctioned. There has also been an increase in the

consumption of intoxicants due partly to higher wages prevailing in the country particularly on account of Military works under construction.

(6) *Opium & Ganja* -17,67. Increase is due to additional license fee realised on the higher value of auction sales obtained and also to increase in duties collected on the intoxicant actually consumed. Increased consumption of intoxicants may be attributed to the better purchasing power of ryots due to the high prices of agricultural produce.

(7) *Stamps* +3,51. Increase is due to prosperity brought about by rise in purchasing power of the people on account of abnormal conditions created by war resulting in the volume of transactions having considerably increased.

(8) *Registration*. +1,53. The additional revenue is attributable to increase in the volume of transactions as a result of general prosperity and higher purchasing power of the people.

(9) *Mines*. +1,70. Increase represents the additional realization by way of royalty on coal and cement.

(10) *Excise duty on Matches* +5,61. As consumption of matches had gone down in 1351 F. on account of doubling of the duty that year, the estimates for 1352 F. had been taken at the cautious figure of 11,5 lakhs. The consumption has, however, gone up in the year under report due mainly to general prosperity and this accounts for the increase of 5,61 lakhs.

(11) *Paper Currency* +19,89. The increase under this head is mainly due to interest on fresh investments in Government of India Securities of the value of Rs. 315 lakhs

(12) *Mint* +6,07. The old rupees of high-touch silver were withdrawn from circulation and reminted with a lesser proportion of silver. This accounts for the rise of 6,07 lakhs.

(13) *Post Office* +1,65. The increase under this head is due to increased sales of post cards and envelopes and increases under M.O. & V. P. commissions on account of larger amount of business.

(14) *Education* +5,20. The increase is due to larger collection of fees on account of increase in the number of students.

(15) *Railways* +29,16. The increase is due to large increase in Military traffic and higher receipts on account of Railway bus fares due to 50% increase in fares.

(16) *Electricity* +1,15. The increase is due to increase in the sale of power in almost all classes of consumers especially of power consumers as a result of increased industrialisation in Hyderabad.

(17) *Other Heads* +27,42. Small increases under Twenty-two various heads amount to about 27,42. As they are all minor increases they do not call for any remarks.

(b) *Decrease in Revenue.*

(1) *Excise on sugar* —2,51. The decrease is due to short payment of duty on sugar by the Nizam Sugar Factory Ltd. during 1352 F. The arrears of this year have since been paid.

(2) *Other Heads* —,72. Small decreases under five heads amount to about ,72 and therefore do not call for any remarks.

II. DISBURSEMENTS.

A. *Revenue Expenditure.*

8. The net increase of 7,91 is a result of increase of 1,40,29 under twenty six Major Heads and decrease of 1,32,38 under twenty-two Major Heads. Important variations are explained below.

(a) *Increase in Expenditure.*

(1) *Interest* +1,28. The increase under this head is due to the payment of anticipatory interest at the time of conversion of 6% and 5½% loans amounting to Rs. 1,95,00 into 3% 1350-70 F. loan in 1352 F., the payment of interest on old loans, matured deposits and on fresh deposits.

(2) *Mint* +2,52. The increase is mainly on account of extra materials and labour, etc., engaged for maintaining the output of the Mint at the average rate of Rs. 25 to 30 lakhs silver rupees per month.

(3) *Paper Currency* + 1.25. The increase is mainly due to printing of one rupee notes and purchase of additional machinery, etc., for the purpose.

(4) *Post Office* + 1.15. The increase under this head is attributable to the enforcement of a new scheme in the Postal Department and the introduction of Post office Cash Certificates.

(5) *Jails* + 1.95. The increase under this head is due to increased cost of maintenance of convicts on account of rise in the price of foodstuffs, clothing, medicines and other necessities.

(6) *Buildings & Communications* + 4.26. The increase is due to additional expenditure incurred on buildings from Departmental Balances, partly counterbalanced by surrenders on road works due to dearth of labour and materials on account of war.

(b) *Decrease in expenditure.*

(1) *Land Revenue* — 3.06. Decrease is due to less expenditure under Land Records, Survey & Settlement and *Rusums*.

(2) *Excise* 8.11. The decrease is due to less compensation paid during the year to *Jagirdars* and to the Residency.

(3) *Military* — 6.65. The decrease is due to less expenditure under Irregular Forces (6.40) due to certain schemes not being enforced and also to accounts not being received during the year from field cashiers on account of the troops serving overseas.

(4) *Police* 2.73. The decrease is due to the non-employment of the additional Police, which was sanctioned to meet certain contingencies.

(5) *Education* — 3.33. The decrease under this head is due to the following reasons :—

(1) Non-utilisation of the provision kept for scholarships on account of war.

(2) The provision reserved for Educational Schemes not having been utilised from the beginning of the year as schemes were sanctioned in the middle of the year or later.

(6) *Irrigation* 11,32. This decrease is more apparent than real because an expenditure of 7,61 lakhs has been transferred under Major Head I (b) Land Irrigation. This leaves a balance of 3,71 lakhs which is due to postponement of certain works as being not inescapable.

(7) *Miscellaneous* 88,99. The large savings of 88,89 against the estimates of 95,38 under this head is due to the following reasons :

(a) Non-utilisation of the Reserve of 41,00 for A.R.P.

(b) Large Savings under Rural Welfare Trust Fund (2,99), Emergency Reserve under H.E.P.'s Control (4,18), Reserve for the Education of depressed classes (40), Reserve under Medical for King Kothi Mubarak (75), F. D.'s Reserve (All Depts.) (1,12), District Water Works (5,00), Moiety of Public Health Schemes Fund met from Local Fund (1,49), Grant to Local Fund (1,00), Courts (0,90), Police Force uniform (0,75), Purchase of Medicines (3,20).

Capital Expenditure.

Actual expenditure amounted to 30,44 against an estimate of 64,79, the saving being due to less expenditure on Irrigation Projects (4,97), O.U. Buildings (6,38), and Military Buildings (8,06). These savings and the savings under other items are due to postponement of Non-essential works and difficulties in getting skilled labour and construction material.

Debt Heads

The variations between the Budget estimates and the actuals in respect of Receipts and Disbursements under Debt, Deposit and Remittance Heads are due to the fluctuating character of the transactions. The more important variations are explained below.

The sums appropriated from Departmental Balances amount to 28,64.

Appropriations from Deptl. Balances. 28,64.

The credit of 2.29 on the Receipt side under this head is due to encashment of the following securities relating to the Deposits and General Reserves.

Investments Cash- ed 2,29.

	O.S. Rs.
6% G. P. Notes. 1352 F.	.. 36
Bombay Talkies Shares.	.. 1,93
Total.	.. 2,29

REVENUE POSITION OF GOVERNMENT -GENERAL REMARKS

9. In the budget estimates for the year under report, revenue receipts were estimated at 9,41,68 and expenditure on Revenue Account at 11,55,07. The total revenue realised during the year was 11,98,99 and the total expenditure amounted to 11,62,98. The Revenue increased by 2,57,31 while the expenditure rose by 7,91, the net result being a surplus of 36,01.

Land Revenue, Excise, Forests, Customs, Stamps and Registration together contributed about 63 per cent of the total Revenue, Land Revenue alone accounting for about 26 per cent. As compared with the budget forecast, Land Revenue showed an increase of 11,21 (vide paragraph 7 (a) (1) on page 7). Other notable increases were 11,21 under Land Revenue, 21,09 under Forest, 43,36 under Customs, 77,95 under Excise, and 29,16 under Railways. The total expenditure on Revenue Account during the year exceeded the budget estimate by 7,91. Important variations making up this increase have been explained in paragraph 7 on pages 7, 8 & 9. The expenditure on Major heads 14 to 31 which represent expenditure on Civil Administration was 5,56,26 or about 50% of the total expenditure on Revenue account. The expenditure under this item was more than the previous year by 17,28.

As stated above the year closed with a surplus of 36,01.

CAPITAL OUTLAY OUTSIDE THE REVENUE ACCOUNT.

PROGRESSIVE CAPITAL OUTLAY TO END OF THE YEAR.

10. The following table gives a progressive account of the capital expenditure outside the revenue account of Government to the end of 1352 F.

Nature of Expenditure	Expendi- ture up to 1351 F	Expendi- ture during 1352 F.	Total
Capital outside the Revenue Account	26,93 90	22 92	27,16,82
Other works outside the Revenue Account	22,93	1,95	24,68
Payments of commuted value of Pensions and Mansabs	31,77	5,57	37,84
Total	27,18,60	30,44	27,78,84

CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNTS.

The figures under this head represent expenditure on construction of Bridges, Buildings, Electricity, Irrigation, Railways, Roads, Telephones, etc. They also include expenditure on Osmania University Buildings which during the year amounted to 3,99.

OTHER CIVIL WORKS OUTSIDE THE REVENUE ACCOUNTS.

Expenditure under this head was incurred for keeping the Gold mines in open condition and other minor works.

PAYMENTS OF COMMUTED VALUE OF MANSABS AND PENSIONS.

These payments are recorded under this head in the first instance and then written back to Revenue.

IRRIGATION WORKS.

11. Irrigation Works are classified as 'Productive' or 'Unproductive' according as the net Revenue (gross revenue less working expenses) derived for each work on the expiry of 10 years from the date of completion of estimate covers or does not cover the annual interest charges on the Capital invested.

The statement below shows the position of the Irrigation works in a consolidated form. These Projects for which Capital and Revenue Accounts are being ordered to be maintained were started and constructed as Productive works and were completed recently. They cannot therefore be expected to yield any return until the lapse of ten years from the date of completion. The figures as per compiled Administrative Accounts of these Projects are shown in the statement.

[Statement.

The figures in this statement are in units of rupees.

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Name of work	Expenditure on works including extensions and improvements during 1952-53		Outlay to end of 1952-53		Revenue Receipts to end of 1950-51	Expenditure (working expenses) to end of 1950-51	Net Revenue (column 6 minus column 7)	Percentage of Revenue to Capital Outlay
	Gross	Net	Gross	Net				
1	2	3	4	5	6	7	8	9
Nizamsagar Project	65,532	62,884	46,631,450	46,125,607	39,47,217	25,80,358	13,66,859	29.6
Wyrva Project	496	496	36,00,439	35,98,436	6,74,740	2,32,613	4,42,127	12.29
Palair Project			25,63,265	25,50,362	5,61,491	2,80,849	2,80,642	11.00
Pocharam Project			32,12,463	32,12,463	7,37,002	1,39,445	5,97,557	18.60
Fathenaher Project			7,37,010	5,87,040				
Royanpalli Project			2,89,365	2,89,365				

Note.—The Revenue from Nizamsagar which is 29.6% of the Capital Outlay is insufficient even to cover the interest charges.

COMMITMENTS.

12. Details of commitments by Government in respect of Civil Works outside and inside the Revenue accounts estimated to cost a lakh or more are shown in the statement below :

(The figures are in thousands of rupees.)

Major Head of account and name of work	Amount of sanctioned estimate	Expenditure to end of 1351 F.	Expenditure during 1352 F.	Balance of estimate	Total Expenditure Estimated Cols. 3 to 5
1	2	3	4	5	6
Water supply to Bren Gun Factory	3,17	1,44	1,14	0,59	3,17
Osmama University Buildings Project	91,64	75,88	7,34	8,42	91,64
Central Secretariat Buildings	33,93	19,29	6,16	8,48	33,93
District Police Buildings	5,00	3,90	0,04	1,06	5,00
Military Buildings	37,76	28,14	6,94	2,68	37,76
District Water Works	1,12,41	85,26	6,38	20,77	1,12,41
Total	2,88,91	2,13,91	28,00	42,00	2,88,91

Commitment of Civil Works inside Revenue Accounts:—

Hydrabad water works Remodelling Scheme	42,92	21,82	2,62	18,48	42,92
Buildings	35,13	28,09	0,95	6,09	35,13
Roads and Buildings	91,92	71,38	4,85	15,69	91,92
A. R. P. Works	14,88	6,90	6,01	1,97	14,88
Irrigation Works	16,67	33,87	9,51	3,29	46,67
Total	2,31,52	1,62,06	23,94	45,52	2,31,52

13. A detailed list of Civil Works costing a lakh and more in the form of a statement is given in appendix 'A' to this publication (page 26-31).

DEBT POSITION. GENERAL STATEMENT.

14. The balance of Government Debt on 1st Azar 1352 F. was Rs. 11,62,40. No fresh loan was floated by Government in 1352 F. but conversion of 6% loan 1352 F. and 5½% loan 1352-62 into 3% loan 1360-70 F. was offered. Out of the total amount of 211,00 lakhs of these two loans, a sum of 195,00 lakhs was converted into 3%. Loan 1360-70 F. During 1352 F. the repayment of matured loans amounted to Rs. 12,08. The balance of Government Debt on 30th Aban 1352 Fash, stood at Rs. 9,62,06.

15. During the previous year, expenditure to meet the services of debt was Rs. 27,06 and represented 2% of the total revenue. During the year under report the total expenditure to meet the services of debt was Rs. 12,08 against a total revenue of Rs. 11,98,99; thus the percentage of expenditure on service of debt to the total revenue was about 1.09%.

BALANCE.

16. The following statement shows the actual ways and means position of Government month by month during the year under report :—

(Figures in this statement are in thousands of rupees).

Sl. No.	Month	OPENING CASH BALANCE		Receipts	Disbursements	CLOSING CASH BALANCE	
		In Treasuries	In Bank			In Treasuries	In Bank
1	Azar 1352F.	1,82,26	3,17,76	3,05,37	1,05,29	1,60,00	2,33,50
2	Dai do	1,66,60	2,33,50	4,55,30	1,85,50	1,27,87	2,44,03
3	Bahman do	1,25,87	2,44,03	3,86,37	3,57,03	1,27,89	2,71,35
4	Isfandar do	1,27,89	2,71,34	9,60,64	6,39,74	3,95,79	3,24,34
5	Farwardi do	3,95,79	3,24,35	5,92,32	6,46,28	3,46,97	3,19,21
6	Ardibehisht do	3,46,97	3,19,21	5,83,97	4,90,80	3,96,82	3,02,58
7	Khurdad do	3,96,82	3,62,53	5,88,07	5,81,17	4,49,09	3,17,76
8	Thir do	4,49,09	3,17,76	6,62,34	6,61,53	3,93,49	3,74,17
9	Amardad do	3,93,49	3,74,17	4,59,20	6,69,88	3,21,35	2,35,03
10	Shehrewar do	3,21,35	2,35,63	5,45,04	6,20,69	2,32,02	2,48,32
11	Mehir do	2,32,02	2,48,32	5,42,32	6,58,96	1,70,52	1,93,18
12	Aban do	1,70,52	1,93,18	4,85,75	4,25,94	2,30,07	2,03,44

Each District Treasury maintains balance of Rupees one lakh. Amounts in excess of this limit are remitted to the Central Treasury. This limit has now been relaxed on account of increased demand due to war.

The Hyderabad State Bank was formerly opened for business on 3rd Khurdad 1351 F. Under the Hyderabad State Bank Act, the management of the Currency Department and Public Debt Section has been entrusted to this Bank as the Agent of Government. The Hyderabad State Bank controls the exchange transactions between O.S. and B.G. Rupees within the limits prescribed by Government. These limits were narrowed down the maximum and minimum of Rs. 117 and 116 mainly to protect the interests of Agriculturists in the Dominions. Exchange ruled steadily within these limits throughout the year. The minimum of Rs. 116 for B.G. Rs. 100 was reached in Dai 1352 F. and continued for over a month ; but the prescribed maximum of Rs. 117 was never touched, the highest recorded rate being Rs. 116-12-0 for a few days in Shehrewar 1352 F. Thus, by taking timely measures to regulate fluctuations in rates and by narrowing down the limits, Government have succeeded in controlling exchange within a narrow margin of about 12 annas and with the full co-operation of the Hyderabad State Bank and other Banking institutions operating in the State, it is hoped that exchange will soon be stabilized almost near the standard rate of Rs. 116-10-8.

The year opened with a cash balance of 5,20,67 and closed with a balance of 4,49,90. The decrease 70,77 in the Cash balance was chiefly due to heavy expenditure under K. Capital and L. Investments.

Besides the Cash Balance referred to above the Assets of Government include certain investments in securities. A part of these assets (both in cash and investments) are allocated to various reserves which have been set up for specified purpose. Such of the securities as are not earmarked for specific purposes are allocated to deposits and General Reserve.

The total investments by Government at the beginning of the year 1352 F. were 6,04,17. During the year investments to the extent of 5,40,07 were made as per the statement given below. On the receipt side, this head records

a credit of 2.29 on account of the encashment of the following securities relating to the deposits and general reserve.

	O.S. Rs.
6% Govt. Promissory Notes. 1352 F.	,36
Bombay Talkies shares (B.G. 1,65)	1,93
Total.	2,29

The financial position of the Government at the beginning and at the close of the year is shown below :-

	On 1st Azar 52 F.	On 30th Aban 52 F.
Cash	5,20,67	4,49,90
Investments	6,04,17	11,41,95
Total	11,24,84	15,91,85

<i>Investments during 1352 F.</i>	O.S.
3% Govt. of India Loan Bonds (1963-65).	7,81,93
3% Govt. of India Loan Bonds (1951-54).	
Defence Loan Bonds (1953-55).	87,70
Hyderabad Alwyn Metal Works.	1,87
Hyderabad Alwyn Metal Works (New ordinary shares).	3,75
Hyderabad Starch Products Ltd.,	1,87
Hyderabad Chemicals & Fertilizers.	5,00
United Commercial Bank Shares.	,29
Investa Industrial Corporation of India Ltd., (New ordinary Shares).	4,96
2nd Preference Shares of Tata Steel Co. Ltd.,	1,06
Total	8,91,43

Out of the above investments, Government of India Loan Bonds of the face value of B.G. Rs. 315,00 lakhs have been transferred to Paper Currency Reserve. The last four investments amounting to 11,31 have been made from the Industrial Reserve and the balance of 5,20,86 from Deposit and General Reserve.

SUMMARY OF GENERAL FINANCIAL POSITION.

17. In taking stock of the financial position of Government three factors generally require attention. The first is the capacity of revenue to meet demands on it for running the administration and providing the funds necessary for amortisation of various debt liabilities of Government. The second factor is the size of the debt and the productiveness of the assets created out of borrowings. The third factor is the existence of reserves to fall back upon in times of necessity. Having regard to these factors, the position of H.E.H.'s Government is reviewed briefly below. The review does not take into account the various physical assets of the Government, such as lands, buildings and roads, the value of which cannot be properly assessed.

The Revenue realised during the year was more than the expenditure on Revenue Account and resulted in a surplus of 1,42,50 as against the anticipated deficit of 2,13,39. The surplus would have been larger but for rise in expenditure on account of war and high prices of commodities. This surplus budget considerably improved the ways and means position of the Government.

The total liabilities of the Government on account of Public Debt, Reserve, Deposits and Remittances, etc., stood at Rs. 28,20,51 on 30th Aban 1352 F. Government had, however, on that date liquid assets to the extent of Rs. 21,09,34 in cash investments and loans and advances. The net liability at the end of the year was Rs. 7,11,17 as against Rs. 6,74,33 at the commencement of the year.

Statement showing the Position of Government Debt at the end of the year 1352 F.

Figures in this Statement are in Units of Rupees.

Description of Loans	Rate of interest	Amount subscribed	Opening Balance on 1st Azar 1352 F.	Debt discharged during the year	Balance outstanding on 30th Aban 1352 F.
1	2	3	4	5	6
1. Promissory Notes (a) Issued in 1307 F. Payable after 30th Aban 1326 F.	6 %	26,96,400	12,500	300	12,200
(b) Issued in 1327 F. (i) Short Term 1330 F.	..	12,90,650	16,450	..	16,450
(ii) Long Term 1339-41 F.	..	70,44,650	56,700	11,850	44,850
(c) Issued in 1329 F. repayable after 1-8-1352 F.	..	1,02,08,800	45,77,600	3,82,400 †38,83,000	3,12,200
(d) Issued in 1330 F. repayable in 1351-61 Fasli.	..	76,31,200	3,32,100	1,40,000	1,83,100
2. Promissory Notes issued in 1341 F. repayable in 1352-62 Fasli.	5½ %	3,98,43,300	1,65,17,000	6,64,100 †14943500	9,10,000
3. Promissory Notes issued in 1344 F. repayable in 1355-65 Fasli.	3½ %	1,44,41,100	1,44,41,100	..	1,44,41,100
4. Promissory Notes issued in 1350 F. repayable in 1360-70	3 %	7,68,83,000	7,68,83,000	..	7,68,83,000
5. Old Rly. Shares ..		52,27,665	34,02,677	..	34,02,677
Total ..		16,32,06,165	11,62,39,727	12,07,650 †18826500	9,62,05,577

† These are conversions.

[Statement.]

APPENDIX 'A'.

Statement of Expenditure on Estimates of Works costing one lakh and above.

COMMUNICATIONS.

(Figures in this statement are in units).

Sl. No.	Service Head to which charged	Name of work	Amount of Estimate	Expenditure during 1352 F.	Expenditure to end of 1352 F.
1	2	3	4	5	6
1	31 Buildings & Communications.	Metalling Ghannapur Narsapur Rd.	1,10,000	10,425	85,502
2	Do ..	Metalling Ramayanpet Siddipet Road. ..	1,86,200	9,097	1,42,399
3	Do ..	Metalling Hyderabad Kuvimnagar Road ..	2,81,000	1,085	1,70,616
4	Do ..	Constructing Chinnam and Peddabayy Causeway ..	1,06,250	197	72,895
5	Do ..	Metalling Hyderabad Yadgir Road	1,45,300	4,586	1,34,093
6	Do ..	Dust proof road Secunderabad Uppal ..	1,00,400	1,838	70,521
7	Do Nirmal	Metalling Hyderabad Nagpur Road	1,17,657	3,604	1,17,831
8	Do Nirmal	Extension of Causeway across Manjra river at Salarah Causeway on Narsi Bodhan Road ..	1,92,700	91	1,91,799
9	Do ..	Metalling Hyderabad Sholapur road 3rd Section ..	3,15,700	51	3,04,010
10	Do Bilar	Constructing Udgir Ahmadpur Road (Improvements to culvert in mile 135) widening from 18' to 20' ..	3,67,450	5,804	3,65,208
11	Do ..	Constructing Raichur Deodurg Rd.	3,60,745	5,576	3,54,768
12	40 A. Faamre ..	Constructing Singur Hully Road	1,17,400	40,257	60,233
13	Do ..	Constructing Sindhanoor Dhadespur Road ..	1,78,500	..	71,942
14	Do ..	Metalling Lingsugur Musky Road.	2,35,400	826	33,145
15	Do ..	Metalling Musky Sindhanoor Road ..	2,33,950	17,655	2,12,464
16	Do ..	Metalling Thawergina Gangawath Road ..	1,22,137	6,628	1,03,003
17	Do ..	Metalling Thawergina Gangawath Road (Remaining portion) ..	1,30,000	48,998	48,998
18	Do ..	Constructing Kuvital Musky Road	2,00,000	36,989	36,990
19	Do ..	Constructing Marvi Sirwar Road ..	2,00,000	54,703	54,703
20	Do ..	Constructing Belur Kophal Road ..	2,70,000	53,417	53,417
21	31 Buildings & Communications.	Constructing Osmanabad Dhoky Road ..	1,30,000	100	1,06,057
22	Do ..	Constructing Sailoo Jintoor Road including Mantha road I and II Section. ..	6,05,726	890	6,04,376
23	Do ..	Constructing Jintoor Aundha Road	4,62,000	10,534	4,30,378
24	Do ..	Constructing Chondi Basmal Ardapur Road ..	5,64,700	99,306	3,01,375

APPENDIX A.

Statement of Expenditure on Estimates of Works Costing one lakh and above.

COMMUNICATIONS.

(Figures in this statement are in units).

Sl. No.	Service Head to which charged	Name of works	Amount of Estimate	Expenditure during 1952 F.	Expenditure to end of 1952 F.
1	2	3	4	5	6
25	31 Buildings & Communications	Metalling Jodeharla Krishna Road 2nd Section ..	3,09,823	20,356	2,91,375
26	Do	Metalling Jodeharla Krishna Road 1st Section ..		1,280	
27	Do	Constructing Sirate Juch ..	13,28,500	1,203	13,31,484
28	Do	Metalling Jodeharla Farhabad Rd. ..	1,48,500	2,116	92,866
29	Do	Metalling Hyderabad Bijapur Rd. ..	1,33,000	2,841	87,111
30	Do	Metalling Hyderabad Kurnool Road, 4th Section ..	2,80,000	1,557	2,16,613
31	Do	Metalling Mahbubnagar Kosgi Rd. Road ..	1,41,500	2,443	99,497
32	Do	Metalling Farooknagar Pargi Road ..	2,06,800	1,085	1,95,335
33	Do	Metalling Hyderabad Kurnool Road 3rd Section ..	1,49,398	576	1,51,206
34	Do	Metalling Hyderabad Bijapur Road V Section (Including Branch road to Narayanpet ..	3,12,810	43,015	1,86,480
35	Do	Metalling Hyderabad Bijapur Road 3rd and IV Section ..	1,98,300	32,860	1,13,898
36	Do	Constructing Masonry Bridge on Bhima river near Yadgir ..	9,34,206	12	8,79,993
37	Do	Metalling Mahbubnagar Tandur Road from Tandur Kosgi ..	1,70,200	3,924	62,757
38	31 Buildings & Communications	Constructing Parbhany Jintoor Road ..	1,16,356	2,478	4,16,088
39	Do	Constructing Submergible bridge across Purna Parbhany at Jintoor Aundah Road ..	2,16,000	55,144	1,24,963
40	Do	Constructing Manjir Sambha Kej Bori Sawergoon Road ..	5,50,000	18,612	
40	Do	Constructing Masonry work on Aurangabad Jahia Road ..	1,72,000	57,079	6,07,400
42	Do	Constructing Jahia Bhokardan Rd. ..	3,62,382	30,111	76,042
43	Do	Constructing Silode Bhokardan Road ..	1,02,700	719	3,55,403
44	Do	Metalling V Section from Gurmatkal to Yadgir and Branch Road to Narayanpet, Gulbarga Districts ..	3,12,810	43,015	93,308
45	Do	Soling and Metalling Yadgir Shornapur Road ..	1,85,000	1,047	1,86,480
46	Do	Constructing Kadikal Balsbetteheli section of Kodikal Hansgi road ..	2,75,287	40,207	1,72,004
47	Do	Constructing Mallah Kumbhavi Road ..	1,10,200		6,07,400
48	Do	Constructing Kumbhavi Hungsgi Road ..	1,75,000		76,042
49	Do	Constructing Road from Gangapur to Pattan Road ..	1,55,214		3,55,403
					93,308
					1,86,480
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APPENDIX A

Statement of Expenditure on Estimates of Works Costing one lakh and Above

COMMUNICATIONS

(Figures in this statement are in rupees)

Sl. No.	Service Head to which charged	Name of work	Amount of Estimate	Expenditure during 1952 F.	Expenditure to end of 1952 F.
1	2	3	4	5	6
50	31 Buildings & Communications	Constructing Road from Chowdapur to Afzalpur excluding major masonry work	2,06,000	.	8,051
51	Do	Constructing Jewaji Jeatn Road..	3,32,000	29,646	29,646
52	Famine	Constructing a road from Ghangapur village to Ghangapur Railway Station, I, II, III Sections	1,38,300	60,092	60,092
53	32 I.B.	Constructing Raichur Manvi Road	2,71,023	644	2,64,578
54	31 Buildings & Communications	Constructing Major Masonry work on Raichur Deodung Road	1,00,000	50,049	73,382
55	Do	Masonry work on Manvi Sindhanoor Road	3,12,000	34,015	34,015
56	42 Road Fund	Metalling Hyderabad Humankonda Road	1,70,500	4,002	75,009
57	40 A. Famine	Extension to Katimagan Laxetripet Road	3,51,182	14,285	1,57,812
58	Do	Parkal Mahadeopur Road	2,53,872	13,298	1,16,180
59	Do	Elkothurty Siddipet Road	1,68,830	26,184	1,07,103
60	Do	Nandi Conda Shabezpalli Road	1,40,000	15,756	1,08,871
61	Do	Improvements to Nalgonda Thip-party Road	1,45,472	17,745	1,43,691
62	Do	Constructing Pedda Mangal Yellahwarum Road	1,59,890	10,110	36,572
63	31 Buildings & Communications	Metalling Thawerigum Kastagi Rd.	1,09,200	74,270	74,270
64	Do	Metalling Khammam Ashwaraopet Road III and IV Sections	3,14,200	9,257	1,41,112
64	Do	Constructing Gudda Utnoor Road	3,12,965	945	3,08,887
65	Do	Metalling Jangaon Sunripet Road	3,28,505	1,223	2,77,418
66	Do	Metalling Nalgonda Divarkonda Road	2,08,150	1,468	1,74,430
67	Do	Constructing Musi Causeway	1,05,186	316	1,02,354
68	Do	Major Masonry works on Nalgonda Divarkonda Road	2,70,550	28	2,56,397
69	Do	Minor Masonry works on Nalgonda Dayarkonda Road	1,39,500	2,750	1,15,303
70	Do	Constructing Ibrahim Patam Mallapully Road	1,08,930	2,651	1,02,049

APPENDIX 'A'.

DETAILED STATEMENT OF EXPENDITURE ON IRRIGATION WORKS
DURING 1352 F. COSTING ONE LAKH AND ABOVE*(Figures in this statement are in units)*

Sl No.	Name of work	Amount of Estimate	Expendi- ture during 1352 F.	Expendi- ture to end of 1352 F.
1	2	3	4	5
1	Restoring Chintal Cheroo Dharmajipet	1,10,000	2,290	3,262
2	Constructing Dindi Project.	35,30,000	9,37,757	38,49,624
3	Constructing Chegaon Project.	1,09,000	16,043	17,350
4	Pre. Survey of Sakats Project and Lakhi Buki Reservoir at Parenda.	6,30,000	1,041	3,284
5	Constructing Rooty Tank Project.	6,26,000	11,758	4,85,543
6	Constructing Nizam Sagar Project.	4,72,32,000	62,884	1,61,25,607
7	Constructing Large Tank Barthapally	2,27,300	4,073	1,62,819
8	Constructing Wyrn Project.	36,86,906	496	35,98,463

APPENDIX A.

Statement of Expenditure on Estimates of Works Costing one lakh and above

(Figures in this statement are in units).

Sl. No.	Service Head to which charged	Name of work	Amount of Estimate	Expenditure during 1952 F.	Expenditure to end of 1952 F.
1	2	3	4	5	6
1	Deposits	.. Constructing Jahia W.S.S.	9,10,000	..	9,55,905
2	Do	.. Constructing Aurangabad W.S.S.	3,55,000	234	3,51,994
3	Do	.. Constructing Latoor W.S.S.	7,36,900	..	7,38,208
4	Do	Constructing Raichur W.S.S.	11,68,269	548	11,67,718
5	Do	Constructing Nanded W.S.S.	6,27,500	..	5,53,405
6	Do	Constructing Warangal W.S.S.	13,00,000	5,171	12,43,937
7	Do	Remodelling Gulbarga	3,66,000	312	3,85,208
8	Do	.. Supplemental Gulbarga W.S.S.	4,32,000	88,903	2,84,948
9	Do	Constructing Nizamabad W.S.S.	6,30,000	43,378	5,76,814
10	Do	Constructing Osmanabad W.S.S.	1,00,000	28	94,225
11	Do	Constructing Fulpur S.n.	2,32,000	268	2,03,950
12	Do	Constructing Adilabad W.S.S.	4,00,000	91,749	3,14,780
13	Do	Constructing Mominabad W.S.S.	2,18,000	18,370	2,11,129
14	Do	Cotton Market Mahboobaagar	2,87,000	92,593	2,24,515
15	Do	Constructing Yadgir W.S.S.	2,94,000	85,684	1,66,196
16	Do	Constructing Bidar W.S.S.	2,89,235	25,467	26,257
17	Do	Remodelling Parbhani W.S.S.	3,76,000	930	930
18	Do	.. Khunmanet W.S.S.	3,00,000	3,3957	33,957

APPENDIX A.

Statement of Expenditure on Estimate of Works costing over lakh and above.

(Figures in this statement are in rupees)

Sl. No.	Service Head to which charged	Name of work	Amount of Estimate	Expenditure during 52 F	Expenditure to end of 1952 F
0	2	1		55	6
1	Deposits	Warangal Drainage	3,00,000	192	3,02,921
2	Do	Gulbarga Drainage	2,17,000	1,214	2,95,499
3	Do	Nizamabad Drainage	2,55,000	8,429	2,07,383
4	Do	Adilabad Drainage	1,00,000	26,642	78,057
5	Do	Bodhan Drainage	1,00,000	17,817	54,011
6	Do	Mahbubnagar Drainage	1,00,000	27,930	70,236
7	Do	Parbhani Drainage	1,25,000	3,608	3,608
8	Do	Khammam Drainage	1,25,000	11,970	11,970
9	Do	Bidar Drainage	1,00,000	20,918	20,918
1	Major Head 30 Municipalities and Public Improvements	Asafnagar Filter beds	2,73,242	1,37,975	1,35,975
2		Arrangements for pumping Himayat Sagur water from Mir Mumtaz into Alhabad Reservoir	2,62,000	723	2,37,761
3		Constructing R.C. Filters for Himayat Sagur system near Mir Mumtaz Tank	1,80,000	85,248	2,50,48
4		Remodelling Scheme 2nd instalment	20,00,000	1,72,081	1,72,081
5		Estimate of Remodelling works 1 instalment	15,50,000	1,800	3,800

Financial Position of the Government during the year 1352 Fashl.

(The amounts shown in the statement represent thousands of rupees)

Receipts	Actuals for 1352 F.	Disbursements	Actuals for 1352 F.
Ordinary Revenue		Revenue Expenditure including Ex-	
Receipts including receipts from funds and Reserves.	12 33 54	pediture from Funds and Reserves	11,97,53
Extraordinary Receipts	32 64	(A) Extraordinary Expenditure	
Public Debts		Public Debt Dis-	6,53,35
Reserve	2,53,83	charges	12,08
Deposits	16 95 86	Deposits	13,15,22
Loans and Advances	3 68,92	Loan and Advances	5 67,24
Departmental Balances	33 90	Deptl. Balances	28,64
Govt. Share of money		Reserve	1,15,98
Balance	1,44,17	Suspense	16,35
Remittances	73 26		
Total Receipts	38,35 62	Total Disbursements	39,06,39
Opening Cash Balance	5 20 67	Closing Cash Balance	4 49,90
Grand Total	43 56 29	Grand Total	43,56,29

B. DEBT DEPOSIT & REMITTANCE ACCOUNTS

1. REPORT.

Introductory.

Disbursements under debt, deposit and remittance heads, although involving temporary appropriations of Government Funds are not ordinarily regarded as expenditure, and except in a few specified cases, are not included in authorised expenditure. It is, however, obviously essential to maintain a complete and progressive record of the debt, deposit, advance, suspense and remittance transactions, as they cannot be ignored when considering the financial position of the Government. The management of various receipts and disbursements under these heads constitutes a vital part of the machinery of financial administration. That record is found in this part of the report and its object is in the first place, to give a complete enunciation of balances under debt, deposit and remittance heads and, in the second place, to review the current state of accounts under each head.

Except where stated otherwise, the balances in this part of the report under each head have been duly verified and found to agree with those shown in the separate registers or other records maintained in the Account offices for the purpose in accordance with the prescribed rules and have also been accepted as correct by the responsible officers concerned where necessary; and the debits and credits during the year to the various reserve funds and deposit accounts of grants, etc., were for amounts authorised by the relevant rules of the funds or accounts and there were no diversions for purposes other than those for which the funds were constituted or the grants were made.

The following is the general statement of balances of the Government on the 30th Aban 1352 F.

(Figures are in thousands of rupees).

Dr. Balance	Section	Name of Account	Cr. Balance
7,11,17	A to K.	Government Account ..	..
11,41 95	L	Investments ..	..
	M.	Government Debt ..	9,62,06
	N.	Reserves ..	3,78,12
	O.	Deposits bearing interest ..	5,78,03
	P.	Deposits not bearing interest ..	5,39,21
	Q	Departmental Balance	54,85
	O.	Govt. Share of morty Balance.	1,44,17
2,31,00	R.	Advances bearing interest ..	..
2,83,19	S.	Advances not bearing interest ..	..
	T.	Remittances ..	1,52,15
	U 1	Suspense and cheques uncashed	12,42
4,19,90		Closing Cash Balance ..	..
28,20,51		Total ..	2,820,51

It must be clearly understood that the balances of accounts shown in the statement above are not and cannot be regarded as a complete record of the state of affairs or the net financial position of the Government as it is not possible to take into account all the various physical assets of the Government ; such as land, buildings, communications, etc., for which complete statistics are not available and the exact value of which is difficult to estimate. This statement shows the balances of those accounts only for which separate running accounts are kept within the Government books.

The balances noted above are reviewed in detail in the following paragraphs.

Government Account Dr. Rs. 7,11,17

This is the general closing head in the Ledger. Under the system of Book-keeping followed in Government Accounts, all balances which are not carried forward from year to year are closed to this head. It is also used as an adjusting head for the purpose of counterbalancing entries which have been included elsewhere in the accounts. The balance under this head, therefore, represents the cumulative results of revenue, capital and other

transactions in respect of which no separate progressive balanced accounts are kept. The account for the year is given in the following table.

Dr	Details	Cr.
6,76,33	A Opening Balance .. ..	..
	B Revenue Receipts for 1352 F ..	11,98,99
11,62,98	C Expenditure on Revenue Accounts for 1352 F ..	..
30,44	D Capital Receipts and Expenditure outside the Revenue account for 1352 F ..	1,71
1,17 39	E Miscellaneous ..	75,27
	F Closing Balance, Dr ..	7,11,17
19,87,14	Total ..	19,87,14

The miscellaneous receipts and expenditure shown in the above are of Receipts and Expenditure from Funds and Reserves and Departmental Balances and Govt. adjustment Accounts under "P" Deposits not bearing interest.

Section M. Govt. Debt.

Cr. Rs. 9,62,00

The term Government Debt as used in this Report is confined to regular loans raised from the public and does not cover other obligations, whether bearing interest or not such as State Insurance and Provident Fund which are dealt with in other sections. A comparative statement showing the aggregate gross capital liabilities of the Government on the 30th Aban 1352 F. and the capital and other disbursements which are treated as a set-off against these liabilities will be found at the end of this part of the Report.

No loan was raised by Government in 1352 F., but conversion of 6% loan 1352 F. and 5½% loan 1352-62 F. into 3% 1360-70 F. was offered. Out of the total amount of 2,11,00 in respect of these two loans scrips of the sum of 1,95,00 were converted into 3% loan 1360-70 F.

The statement below gives detailed account of loans so far raised in the open market.

(Figures in this Statement are in units of Rupees.)

Description of Loan	Rate of interest	Amount subscribed	Opening Balance on 1st Azar 1352 F	Debt discharged during the year	Balance outstanding on 30th Aban 1352 F.
1	2	3	4	5	6
1 Promissory Notes					
(a) Issued in 1307 F					
Loan repayable after 30th Aban 1326 F	6%	26,96,400	12,500	300	12,200
(b) Issued in 1327 F					
(i) Short Term 1330 F	"	12,90,650	16,450		16,450
(ii) Long Term 1339 F	"	70,14,650	56,700	11,850	44,850
(c) Issued in 1329 F repayable after 1st 1352 F	"	1,02,08,800	15,77,600	*3,82,400 38,83,000	3,12,200
(d) Issued in 1330 F repayable in 1351 61 Fash	"	76,31,200	3,32,100	1,40,000	1,83,100
2 Promissory Notes issued in 1341 F repayable in 1352 62 Fash	7½%	9,98,43,300	1,65,17,600	6,64,100 *1,40,43,500	9,10,100
3 Promissory Notes issued in 1344 F repayable in 1355 65 Fash	7½%	1,14,41,100	1,44,41,100		1,44,41,100
4 Promissory Notes issued in 1350 F repayable in 1360 70 F	11%	7,68,83,000	7,68,83,000		7,68,83,000
5 Old Ry. Shares		52,27,665	34,02,677		34,02,677
Total		10,52,66,165	11,62,39,727	12,07,650 *1,88,26,500	9,62,05,577

* These are conversions.

Deposits and Advances.

	Dr.	Cr.
1. Deposits bearing interest.	1,15,21	6,93,27
2. " not " " "	11,99,98	17,39,19
3. Advances bearing " "	3,05,00	71,99
4. Advances not " "	5,81,42	2,97,93
5. Remittances.	.	1,52,16
6. Suspense	16,35	28,77
	22,17,99	29,82,31

	Rs.
1 Deposits bearing Interest.	Cr. 5,78,03
Opening Balance	.. 4,35,14
Deposits received during 1352 F.	.. 2,58,13
Total	.. 6,93,27
Deduct deposits refunded during 1352 F.	.. 1,15,24
Balance on 30th Aban 1352 F.	.. 5,78,03

The details of this section will be found in statement 'O'.

		Rs.
2	<i>Deposits not bearing Interest.</i>	Cr 5,39,21
	Opening Balance.	3,13,51
	Deposits received during 1352 F.	14,25,65
	Total	17,39,19
	Deduct deposits refunded during 1352 F.	11,99,98
	Balance on 30th Aban 1352 F.	5,39,21

The details of this section will be found in statement 'P'.

3.	<i>Advances bearing Interest.</i>	Dr. 2,84,00
	Opening Balance.	2,31,80
	Advances made during 1352 F.	73,19
	Total	3,05,99
	Advances recovered during 1352 F.	70,99
	Balance on 30th Aban 1352 F.	2,34,00

The details of this section will be found in statement 'R'.

4.	<i>Advances not bearing Interest.</i>	Dr. 2,83,49
	Opening Balance.	87,37
	Advances made during 1352 F.	1,94,05
	Total	5,81,42
	Advances recovered during 1352 F.	2,97,93
	Balance on 30th Aban 1352 F.	2,83,49

The details of this section will be found in statement 'S'.

5.	<i>Remittances.</i>	Cr. 1,50,42
	Opening Balance.	78,90
	Remittances net incomes during 1352 F.	73,26
	Balance on 30th Aban 1352 F.	1,52,16

The details of this section will be found in statement 'T.' at page 24.

6.	<i>Suspense.</i>	
	Opening Balance.	28,77
	Adjustments made during 1352 F.	16,35
	Balance on 30-12-52 F.	12,42

Reserve Funds.

23. These funds have been created out of Revenue and held in Government balances in furtherance of specific objects for which they have been established. The following table gives the amounts to the credit of various O.S. Cash reserves and the expenditure incurred in the year under review.

	Opening Cash Balance on 1-1-52 Fash	Incom- ings during 1352 F	Outgo- ings during 1352 F.	Closing Cash balance on 30-12-52 Fash
1 Famine Insurance Fund	5,11	31,13	36,23	,34
2 Debt Redemption Fund	2,25,39	32,34	12,08	2,45,65
3. O.S. Stabilization Reserve	1,13	16,48	,76	19,85
4 Industrial Reserve	6,11	1,13,08	66,91	82,28
Total	2,40,77	2,53,33	1,15,98	3,78,12

The total balance in various reserves at the end of 1352 F. in cash and in the shape of securities is shown in the statement given below:—

Reserves	Securities	Cash
1. Famine Reserve	B.G. 2,49,31	,34
2. Debt Redemption Reserve .. ..	.. .. 1,09,82	2,45,65
3. O.S. Stabilization Reserve .. ..	.. .. 3,09,95	49,85
4. Industrial Reserve .. ..	.. .. 49,14 } O.S. 71,10 }	82,28
5. Deposits and General Reserve .	B.G. 5,94,44 } O.S. 60,75 }	
Total .	B.G. 13,12,66 } O.S. 1,31,85 }	3,78,12
Total in O.S. ..	16,63,29	3,78,12

The balance under Paper Currency Reserve which does not form part of Govt. Cash balance is as below:—

	B.G.	O.S.
Securities	20,60,06	55,10
Cash	10,06,94	36,25
Total ..	30,67,00	91,35

Total Securities in the Paper Currency Reserve in O.S. equivalent are 24,60,17 and total cash in O.S. is 12,11,01.

Famine Insurance Fund.

This fund has been built up in 1332 F. with an Annual Contribution of 15 lakhs from the General Revenues. It is utilized for meeting expenditure booked under Major Head 10 A Famine.

Debt Redemption Fund.

This fund was started in 1332 F. as sinking fund for the Redemption of Loans, floated by H.E.H.'s Government from time to time.

O.S. Stabilization Reserve.

This Reserve constituted in 1332 F. to prevent the fluctuations of value between the Osmania Sica and B.G. Rupee going much beyond their respective silver content, which is 116-4-7 O.S. and 100 B.G. Prior to 1352 F. the limit of appreciation of the O. S. was being kept at 114 or 115 O.S. and of depreciation at about 119 or 120 O.S. to 100 B.G. Rupees. The minimum and maximum limits were narrowed down to 116 and 117 in 1352 F. The contributions to this reserve is from profits of coinage accruing from the difference between the minted and the bullion value of the Osmania Sica rupee, less cost of minting.

Industrial Reserve.

This Reserve was constituted in 1338 F. with the idea of assuring the industrial progress of the Dominions in so far as it depended on financial support. The corpus of the Fund has been applied in investments and debentures, etc., whilst out of its interest, loans have been advanced to factories in the Dominions for machinery, working capital, for scholarships for Industrial Training, etc. The Fund is vested in 3 Trustees, of whom Finance Member is the Chairman and the Commerce and Industries and P.W. Members are members. Every member has the right of initiating proposals and the Finance Member has the additional right of vetoing any expenditure from the Fund to which he does not agree.

Loans and Advances by Government.

These are granted by Government to local bodies, cultivators, Government officials, etc. The detailed classification of balances under this head may be seen at page 37.

24. *Subvention from the Government of India for Roads, Bridges, etc.*

These subventions are intended for expenditure on construction and maintenance of Roads and Bridges approved by the Government of India. In 1352 F. the share of this subvention to H.E.H. the Nizam's Government was 3.59. Against this expected subvention H.E.H.'s Government also provide a certain sum of money every year to meet the above expenditure. The total expenditure incurred in 1352 F. on Roads and Bridges amounted to,78 as per the statement attached. The position of these Funds under Deposits not bearing Interest during 1352 F. was as follows : —

Balance standing on 1st Azur 1352 F. ..	11,83
Deposit on 30th Aban 1352 F. ..	6,58
Total	18,41
Deposits refunded during 1352 F. ..	1,65
Balance on 30th Aban 1352 F. ..	16,76

25. *State Life Insurance & Provident Funds.*

These are funds established by Government for the benefit of Government servants, contributions to which are compulsory. The Fund pays bonus on the sums assured and the interest on the sums deposited and in some cases where the funds in effect represent substitutes for pensions, supplements the deposits by contributions. The sums assured and the accumulated deposits are paid to the policy-holders on the death or attainment of a specified age whichever is earlier.

Income and Expenditure.

The premium income of the Insurance Fund for the year 1352 F. amounted to Rs. 9,80,122 as against Rs. 9,53,250 for the year ending 1351 F. showing an increase of Rs. 26,872 while the management expenses including Rs. 72,457 towards salaries and allowances, amounted to Rs. 1,03,081 as against Rs. 89,812 for the preceding year. The expenses ratio of salaries and allowances to premium income is 7.39% as against 6.71% of last year. The expense ratio of the total management expenses to premium income is 10.52% as against 9.42% of 1351 F. The rise in the expense ratio is attributable to disbursement of a sum of Rs. 9,970 representing the arrears of grade increments to the clerical establishment.

Proposals & Policies.

The following figures relate to the business of the year under report and are shown in comparison with those of the year 1351 F.

Year	Proposals received	Proposals accepted	Amount of premium	Sum assured
			Rs.	Rs.
1351 Fasli..	1839	1744	59,416	13,59,611
1352 Fasli..	2076	1648	62,820	13,20,622

Valuation.

In view of the present conditions, on the recommendation of the Managing Committee, the Government, while according sanction to the postponement of the declaration of bonus on Current Policies until after the results of the 4th Valuation are out, has been pleased to sanction payment of a simple reversionary bonus at the rate of 1% in respect of the period 1348-50 F. on policies that go off the books during the triennium 1351 to 1353 F. and also an interim bonus at the same rate on Policies that go off the books by way of maturity or death during the above triennium.

Family Pension Fund

The Government have enforced the Family Pension Fund Scheme limited to employees in inferior service from 1st Thir 1351 F. 2981 proposals were received during the year 1352 F. Of the proposals which were brought forward from 1351 Fasli to 1352 Fasli, 7248 resulted into Policies of a Face Value of Rs. 18,13,727. The premium income for 1352 F. on proposals accepted amounted to Rs. 2,02,193.

The total management expenses, including Rs. 13,109 on account of salaries and allowances, amounted to Rs. 17,912 as against Rs. 10,034 for the 5 months of the preceding year. The expense ratio of total management expense to premium income is 8.86% as against 11.9%

of the last year. The expense ratio of salaries and allowances to premium income was 56.18% as against 4.7% for the 5 months of 1351 F.

Air Raid Precautions

26 The A.R.P. Scheme was introduced in 1351 F. to provide for the protection of Civil Population and property in the event of enemy air attack. The Government had placed at the disposal of this Department a sum of 32,20 in 1352 F. against which the department incurred an expenditure to the extent of 24,56.

EXPENDITURE INCURRED FROM PETROL CESS AND VEHICLE TAX DURING 1352 F.

Name of the Division	Name of Works	Amount
	(Figures are in unit of Rupees)	
		Rs a. p.
Warangal	Dust proofing Hyderabad Hanamkonda Road from Post Office to the Archway near Hanamkonda	8,623 1 7
Nalgonda	Metalling Hyderabad Hanamkonda Road 2nd Section Miles 38 to 66	4,002 7 10
Aurangabad	Dust proofing Jalna Town Road 1st section	109 11 0
Do	Dust proofing road from Khidki Gate to the Railway Station, Aurangabad	6,860 14 7
Do	Dust proofing Aurangabad Nandgaon Road (within Contonment limit)	14,773 4 7
Do	Dust proofing Jalna town Road 2nd Section	512 8 9
Do	Dust proofing Road in front of Broadcasting Station Aurangabad	6,932 7 7
Nanded	Dust proofing the road at Malgaon on Nanded Latur Barsi Road	463 11 7
Rachur	Dust proofing Cement Road Rachur Town	396 15 10
Gulbarga	Constructing an approach road to the submergible bridge across the Bhima River at Hasnapur	30,168 6 2
Mahabubnagar	Constructing Sirtalgudi bridge near Devnagar	4,293 1 2
	Laying a concrete wearing coat over Krishna Bridge	2,605 4 10
	Metalling Hyderabad Kurnool Road, 3rd Section	575 13 6
Hyderabad	Laying Cement Concrete Slab on Masheetabad Road	946 3 4
Do	Dust proofing Secunderabad Uppal Road	65 2 10
Do	Dust proofing Begumpet Road	1,837 14 7 ² / ₆
Nizamabad	Metalling Hyderabad Nagpur Road	127 2 1
		329 3 0
		3,606 6 1
	Total	84,436 6 3 ² / ₆

GENERAL REVIEW OF RESULTS OF AUDIT.

A. *Revenue and Expenditure*

27. *Revenue.* The revenue estimates for the year 1352 F. were fixed at 9,11.68 lakhs while the actuals amounted to 11,98.99 the increase in the actuals of 2,57.31 was mainly under Land Revenue, (11.21) Forests (21.09) Customs (13.36) Excise (77.95). Mint (6.07) Education (5.20) Railway (29.16) which account for a total increase of about 1,94.01. The other small increases were under other departments such as Stamps, Registration, Excise duty on Matches.

Expenditure. The total expenditure was estimated at 11,55.07 while the actuals amounted to 11,62.98. The small increase of 7.91 is spread over many Major Heads and do not call for any remarks.

Other Receipts & Expenditure. These comprise capital borrowed and spent, appropriation for reduction or avoidance of debt and transactions relating to Miscellaneous accounts, *etc.* Loan funds accounts and suspense transactions.

	Estimates	Actuals
1. Receipts ..	1,95,52	25,73,41
2. Disbursements	2,95,35	26,26,02
Excess 2 over 1 in estimate and actuals	1,99,83	52,58

The closing balance on 30th Aban 1352 F. is therefore arrived at as follows

	Estimates	Actuals in
Opening Balance ..	3,63,09	5,20,67
Deduct Revenue deficit in case of estimates and add excess in the case of actuals.	2,13.39	36.01
Deduct Excess capital disbursements. ..	54.52	6,20,71
Deduct deficit in case of estimates and add excess in case of actuals under Debt. Heads.	29.11	5,13,93
Total ..	66.07	4,49,90

28. Accuracy of budgeting.

The following statement shows how the total provision for each class of Receipts namely Revenue Receipts, Capital Receipts outside Revenue and Debt Head Receipts compares with the actual Receipts.

Class of Receipts	Budget Estimate	Actual Receipts	Excess + Deficit—	Percentage
Revenue Receipts ..	9,41,68	11,98,99	+ 2,57,31	27.32
Appropriations from Departmental Balances..	16,20	28,64	+ 12,44	76.79
Capital and Investments ..	1,47	4,00	+ 2,53	172.11
Debt Head ..	1,94,05	25,69,44	+ 23,75,39	1224.11
Total ..	11,53,40	38,01,07	+ 26,49,67	229.56

Receipts transferred from Funds and Reserves are not included in this statement.

The following statement shows how the total provision for each class of expenditure, namely, expenditure charged to Revenue, Capital Expenditure and Debt Head Expenditure compares with the actual expenditure :—

Class of Expenditure	Budget Estimate	Actual expenditure	Excess + Deficit—	Percentage
1. Expenditure charged to Revenue ..	11,55,67	11,62,98	7,31	70
2. Savings credited to Departments ..	..	82,84	+ 82,84	100
3. Capital and Investment ..	72,19	5,79,51	+ 4,98,32	690.29
4. Debt Head ..	2,23,16	20,55,51	+ 18,32,35	921.00
Total ..	14,50,02	38,01,84	+ 23,51,82	165.08

The expenditure met from Funds and Reserves is not included here.

Out of forty seven Major Heads of Revenue receipts, three showed no variation, three showed variations between 1 & 10 percent, five between 10 & 20 percent, nine between 20 & 50%, seven between 50 & 100 percent and 20 more than cent percent. The heads under which variations have ranged 50 and above are: Forests, Opium and Ganja; Mint; Paper Currency; Exchange; General Administration; Political Charges; Military; Courts; Jails; Police; Education; Medical; Ecclesiastical; Agriculture; Veterinary, Cooperative, Municipality, Railway, Electricity.

Capital Receipts.

Out of forty seven heads under Revenue charges, four showed no variations one showed a variation of less than 1 percent, twenty-one between 1-10 percent, seven between 10-20%, seven between 20-50 percent, six between 50-100 percent and two over cent percent. The heads under which variations were 50% or more are: - Opium & Ganja; Mint; Exchange; Subsidy to Air mail; Printing; State Bank; War Emergency.

Actual receipts on account of Capital works outside the Revenue Account amounted to 1,71 against the budget estimates 1,47 resulting in a variation of 16%. Under Investments no estimates could be foreseen, but the actual receipts on account of investments cashed amounts to 2,29. Transactions under debt head resulted in actual incomings of 25,05,86 against the estimated incomings of 1,94,05. It may be noted that debt head transactions are not subject to budget provision and their volume depends on the actual requirements of the time.

Capital Expenditure.

29. The actual expenditure charged to Capital heads was 30,44, against the budget estimate of 64,79 resulting in a variation of about 53%. This was due to postponement of works on account of war. Under investments the variations amount to much more than one thousand percent due to more investments having been made.

The actual outgoings under Debt Heads amount to 20,55,51 against an estimate of 2,23,16. This is due to increased volume of transactions which could not be foreseen at the time of budget.

The first impression that one gathers from the statement given above is that Government have been under-estimating the receipts and expenditure under Debt Heads and that is why the percentage of variation is so high. The reason for this, however, is not under-estimating, but is due mainly to peculiar system of budgetting adopted for Debt Heads. Under this system instead of fixing the estimates of receipts as well as disbursements under each individual head, the practice has been to see the net difference between Receipts & Disbursement under Debt Heads and provide a net figure in the Budget estimate. In the Accounts, however, actual receipts & disbursements are shown which cannot obviously be compared with the estimate of net incomings & net outgoings. This system has now been changed and Budget estimates for 1354 F. are being prepared for both Receipts and Disbursements.

The Review of Works Expenditure.

30. This review is a collective record aiming at portraying the objectionable outlay in P.W. Divisions, irregularities observed in the course of audit and suggestion of such remedies as would go to minimise the bulk of objectionable expenditure. The results of Audit are intimated to the P.W.D. authorities through monthly audit notes, special letters and Inspection Reports. The following irregularities were noticed during the course of audit in the Works Audit Branches.

1. Final Contract Certificates over Rs. 1,000 were split up to avoid pre-audit.
2. Works were started without execution of agreement bonds by the contractors.
3. Expenditure incurred on works in excess of sanctioned grants were debited to Miscellaneous Advances.
4. Savings of one work were utilised on the other works without competent sanction.
5. Unspent balances of grants were credited to Deposits to avoid lapse of grants.
6. Payment of salaries and allowances were made to the members of the establishment without pre-audit and debited to Miscellaneous Advances.
7. Rush of expenditure was noticed in the month of Aban to avoid lapse of grants.

Local Audit and Inspection. (CIVIL).

31. During the year 1352 F. 127 offices including treasuries were locally inspected. O.S. Rs. 11,55,193 and B.G. Rs. 4,70,541 were held under objection. Out of which objections amounting to O.S. Rs. 53,517 and B.G. Rs. 178 were settled either by cash recoveries or by adjustments, leaving a balance of O.S. Rs. 11,01,676 and B.G. Rs. 4,70,066 pending settlement.

A scrutiny of accounts disclosed that disbursing authorities have not attempted to follow the rules and orders of Government governing public expenditure.

General types of irregularities noticed during the course of audit are detailed hereunder :

(1) Amounts were drawn from the Treasury long before they were actually needed for disbursement in order that they may not lapse to Government at the end of the year.

(2) Amounts earmarked for one head of expenditure were utilised to meet charges under another head of expenditure, and also expenses were booked under wrong heads of account.

(3) No attempt was made to watch the progress of expenditure and to keep aggregate charges within the amount of the grant or appropriation. Steps were not taken to obtain additional funds in time by reappropriation, with the result that the original budget allotment had either been actually exceeded or was likely to be exceeded.

(4) Amounts were advanced towards salaries to members of staff from departmental balances prior to the receipt of audited pay bills and cheques ;

(5) Large departmental receipts were allowed to remain in the office for months together without being remitted to Treasury.

(6) Office imprests were utilised for advancing salaries, T.A. etc. These were seldom recouped within a reasonable time. When the permanent advance was depleted in this manner, departmental receipts were appropriated for similar purposes or for meeting regular office expenses ;

(7) Books of accounts were not maintained in the prescribed form and, in some offices, important records of primary entries are not kept such as counter-foils of receipts issued to parties against payments. In the office of the Superintendent, Ajanta Caves, the most important and principal book of account—the Cash Book—was not maintained.

Other irregularities, such as the following, were also observed in local audit : —

(1) Certificates purporting that the cash in chest was counted and was found to tally with the book balance, have not been appended to the Cash Book ;

(2) Government funds were found to be in the personal possession of officers.

(3) The book balance shown in the Cash Book did not tally with the actual cash balance, surpluses and deficits being noted in certain cases ;

(4) Want of petty vouchers in support of the charges ;

(5) Non recovery of amounts recoverable from parties ;

(6) Non-clearance of long-standing balances such as undisbursed salaries and T.A. payments to contractors and suppliers.

(7) Delay in making inevitable payments without sufficient justification ;

(8) Expenditure was incurred without proper sanction ;

(9) Lower rates of house rent were assessed than what the rules prescribe ;

(10) Incomplete postings of accounts registers and records.

(11) Delay in returning audit notes with replies.

These irregularities occur not as a result of any inherent defect in the existing system of accounts, but their occurrence is mostly due to non-observance of existing rules and laxity of supervision on the part of disbursing officers.

Local Audit and Inspection. --(PUBLIC WORKS).

32. During the year 1352 F., (14) Divisions, (3) Headquarters and (2) Projects were inspected. The state of accounts was generally satisfactory except in Rent Collection Office, C. I. B., where an embezzlement of Rs. 20,567 was detected by the audit. The persons responsible for this embezzlement have been handed over to the police and the case is pending decision in a Court of law. The nature of irregularities noticed during inspections were :—

1. The Disbursing officers of the P.W.D. held imprests in excess of the prescribed limit. These imprests were kept unadjusted for an indefinitely long time.

2. Expenditure was incurred in anticipation of sanction to the estimate.

3. Final settlements to contractors were delayed in spite of the completion of works.

4. Payments were made to Contractors before checking the measurements of works by a Gazetted Executive officer.

33. It may be mentioned that almost all offices misunderstand the function of local audit. They think that the object of local audit is to periodically visit their offices for rectification of errors committed by them which is not correct. The object of local inspection is to inspect and report to Government as to how far disbursing officers and their subordinates discharge their functions in accordance with rules and regulations and to guide them. This does not absolve disbursing officer from the responsibility imposed upon them by Government of correctly maintaining their accounts. Ingenious methods are sometimes adopted to avoid the operation of rules. In order to prevent the recurrence of such irregularities personal responsibility is fixed by audit in its report and a system of higher audit has also been introduced to check extravagance and wastage of public money. The Dowra Branch is also being strengthened so that local test audit may take place more frequently.

Financial Irregularities.

34. The following irregularities were noticed during the course of post audit of accounts under Civil Audit. Steps are being taken to have them regularised and prevent their recurrence in future.

1. The office of the Director of Settlement is located in a private building on a monthly rent of Rs. 378. The ownership of this building is under dispute pending settlement in the City Civil Court since 1340 F. The Department has been drawing the amount of rent month by month and keeping it as deposit in the office chest or in the Court in contravention of Rule 115 of Hyderabad Financial and Account Code which lays down that no money should be withdrawn from Treasury unless it is required for immediate disbursement.

With a view to avoid lapse of unspent balance under the departmentalization rules, the Educational and Agricultural Departments drew big amounts as Alal-Hisab just before the close of the year 1352 F. The accounts for the above amounts have not so far been submitted in spite of several reminders.

Expenditure booked under suspense during the year under report amounted to Rs. 1,13,904. Steps are being taken for the final adjustment of these amounts. 'Suspense' is an adjusting head and not a 'Service head' as popularly believed. This head is meant solely for debiting items as cannot be correctly classified at the time the expenditure is incurred. This is being rigidly inculcated by Audit.

Recoveries of various kinds of Taccavis distributed through the agency of the Revenue Department and Agricultural Department, etc., are not being classified according to the nature of taccavis, and the rate of interest charged on them with the result that it has become almost impossible to work out correct balances of principal and interest under each kind of taccavi. It was also noticed that Patwaris have been deducting their scales on recoveries of taccavi as though they were revenue collections. This matter has been taken up by Audit with the Revenue Department and suggestions to overcome the difficulty in classification have also been made by Audit to the P.D.

It has been found by Audit that false certificates were issued by the Stationery Depot for exemption from customs duty in the case of supplies ordered through suppliers. Large supplies of articles of stationery, cloth and bicycles were made to Government officers, mostly to the employees of the Stationery Depot, in contravention of the decision of Directing Board, Stationery Department which authorised only supplies in small quantities.

The Depot did not include custom duty in the case of these supplies thereby putting Government to considerable loss. Shortages and excesses were noticed in the stock balances on verification by Audit. Steps are being taken in regard to shortages which cannot be adjusted against excesses from the officers concerned. The Audit has taken up the question of responsibility of concerned officers from the highest to the lowest with the Department concerned, and a detailed audit of accounts of other years has also been taken up.

In 1350 F. the then Inspector-General of Forests purchased a motor lorry for Rs. 8,423 without the sanction of Government in Finance Department and met its cost from the deposit amount of Forests contractors held in the office of the Forest Divisional officer Kammamet. The deposit was subsequently adjusted by the Inspector General, Forests out of the receipts collected from the lorry. He also irregularly met the cost of occasional repairs to the lorry out of its receipts.

Statement of Deposits Bearing Interest.

Heads of Receipts	Actual amount of Deposits received during 1952 F.	Heads of Disbursements	Actual amount of deposits refunded during 1952 F.
1	2	3	4
O. DEPOSITS BEARING INTEREST.		O. DEPOSITS BEARING INTEREST.	
1. Life Insurance	5,87,589	1. Life Insurance	42,837
2. Electricity Depreciation Fund .. ..	..	2. Electricity Depreciation Fund .. ..	..
3. Do (City) .. ..	..	3. Do (City) .. ..	..
4. Do (District)	25,000	4. Do (District) .. ..	..
5. Electricity consumers deposits .. ..	..	5. Electricity consumers deposits .. ..	..
6. Workshop depreciation fund .. ..	..	6. Workshop depreciation fund .. ..	..
7. Telephone depreciation fund .. ..	..	7. Telephone depreciation fund .. ..	..
8. Do (City)	21,282	8. Do (City) .. ..	..
9. Do (District)	4,206	9. Do (District) .. ..	..
10. Printing .. ..	..	10. Printing .. ..	..
11. Osmania University Press .. ..	..	11. Osmania University Press .. ..	..
12. Postal Savings Banks	91,39,078	12. Postal Savings Banks	66,37,746
13. Postal Cash Certificates	4,59,065	13. Postal Cash Certificates	9,667
14. Guaranteed Fund	1,668	14. Guaranteed Fund	248
15. Tulja Ram Charitable Endowment Fund .. ..	..	15. Tulja Ram Charitable Endowment Fund .. ..	..
16. Paigah and Court of Wards Deposits .. ..	..	16. Paigah and Court of Wards Deposits .. ..	..
17. Other Deposits	1,62,49,685	17. Other Deposits	47,09,194
18. Fixed Deposits .. ..	..	18. Fixed Deposits .. ..	..
19. Provident Fund N.S.R.	3,55,400	19. Provident Fund N.S.R. .. ..	..
20. Railway Deposits .. ..	..	20. Railway .. ..	..
21. Electricity Dept. Provident Fund	35,589	21. Electricity Dept. Provident Fund .. ..	..
(a) Contribution realised from employees	94,469	(a) Contribution realised from employees	1,09,878
(b) Contribution on behalf of Electricity Department	6,700	(b) Contribution on behalf of Electricity Department	15,878
22. Reserve for Electricity Dept. .. ..	..	22. Reserve for Electricity Dept. .. ..	..
Deduct: As per Annual Branch's endorsement No. 144-30-6 to paper currency	- 11,66,666		
Total ..	2,58,13,065	Total ..	1,15,24,442

Statement of Deposits Not Bearing Interest.

Heads of Receipts	Actual amount of Deposits received during 1952 F.	Heads of Disbursements	Actual amount of Deposits refunded during 1952 F.
1	2	3	4
DEPOSITS NOT BEARING INTEREST	Rs.	P. DEPOSITS NOT BEARING INTEREST	Rs.
1. Local Fund	39,25,198	1. Local Fund	25,71,742
2. Municipality	54,32,471	2. Municipality	50,48,089
3. Dress Fund	2,95,451	3. Dress Fund	2,19,993
4. Clothing fund mounted units R.F.	1,00,278	4. Clothing fund mounted units R. F.	1,01,245
5. Recruit Issue Fund	2,29,715	5. Recruit Issue Fund	1,409
6. Personal & Temporary Deposits.	6,19,45,801	6. Personal & Temporary Deposits	5,32,75,140
7. P. W. Security	15,09,362	7. P. W. Security	6,48,792
(a) Electricity Contractor's Deposits .. ..	..	(a) Electricity Contractors Deposits .. ..	..
8. Court of Wards	30,43,197	8. Court of Wards	24,36,744
9. Villages under attachment	7,17,439	9. Villages under attachment	5,78,437
10. Revenue Courts	15,72,877	10. Revenue Courts	14,43,064
11. Civil Courts	17,47,261	11. Civil Courts	13,81,887
12. Criminal Courts	1,61,575	12. Criminal Courts	70,411
13. Insurance Fund .. ..	..	13. Insurance Fund .. ..	..
(a) Interest from Government	4,53,920	(a) Policies paid up and refunds of subscriptions	7,84,696
(b) Subscriptions realised	10,24,535	(b) Amount invested	5,87,589
(c) Amounts transferred from deposits bearing interest	2,02,193	(c) Amount transferred from deposits bearing interest .. ..	..
Family Pension Fund .. ..	..	(d) Administration Charges	1,39,576
14. Ration Fund (for patients of Regular Forces)	14,834	14. Ration Fund (for patients of Regular Forces)	16,785
15. Excise	7,06,270	15. Excise	3,37,320
16. Forest	4,88,872	16. Forest	4,83,209
17. Process Service Fund	1,88,843	17. Process Service Fund	1,95,450
18. Development	561	18. Development .. ..	..
19. Venereal diseases detection .. ..	..	19. Venereal diseases detection	4,20,000
20. Postal Department .. ..	..	20. Postal Department .. ..	..
(a) Savings Bank .. ..	..	(a) Savings Bank .. ..	..
(b) Unpaid money orders .. ..	..	(b) Unpaid money orders .. ..	..
(c) Guaranteed Fund	2	(c) Guaranteed Fund .. ..	..
21. H.E.H. the Nizam's Birthday Fund	2,41,051	21. H.E.H. the Nizam's Birthday Fund .. ..	..
22. Jagirdars' College	27,87,413	22. Jagirdars' College	2,33,836
23. Co-operative Credit Societies .. ..	..	23. Co-operative Credit Societies	25,46,946
24. Govt. A/c (Adjustment Head for Government Debt)	12,07,650	24. Govt. A/c (Adjustment Heads for Government Debt) .. ..	..
25. District Water Works	32,455	25. District Water Works	1,54,269
26. Educational Deposits	3,02,485	26. Educational Deposits	3,17,486
27. Coal Mines Preservation .. ..	..	27. Coal Mines Preservation	1,48,262
28. Excise Duty on Matches	18,31,133	28. Excise Duty on Matches	17,38,475
29. Road Fund	6,58,443	29. Road Fund	1,65,493
30. Jagir Abkari Rights	1,22,50,371	30. Jagir Abkari Rights	1,12,24,729
31. Other Deposits	1,61,872	31. Other Deposits .. ..	..
32. Alcohol Factory, Kamareddy	8,06,530	32. Alcohol Factory, Kamareddy	5,14,875
33. Irrigation Depreciation Fund .. ..	..	33. Irrigation Depreciation Fund	13,595
34. Railway Deposits	2,57,14,653	34. Railway Deposits	2,22,35,757
35. State Bank	20,575	35. State Bank	31,400
36. Aerodrome Deposits	90,01,580	36. Aerodrome Deposits	78,91,553
37. Ecclesiastical Department Deposits	11,194	37. Ecclesiastical Department Deposits	7,935
Total	14,37,72,960	Total	11,99,98,025

Statement Showing R. Advances Bearing Interest.

Heads of Receipts	Actuals amount of deposits received during 1932 F.	Heads of Disbursements	Actual amount of deposits refused during 1932
1	2	3	4
<i>R. Advances bearing interest.</i>		<i>R. Advances bearing interest.</i>	
1. Loans to Jaghirdars ..	7,56,946	1. Loans to Jaghirdars. ..	3,78,000
2. Revenue Takavis Ordinary ..	1,48,599	2. Revenue Takavis Ordinary ..	2,58,000
2. (a) Do Special ..	42,306	2. (a) Do Special ..	12,000
3. Industrial Takavis ..	4,844	3. Industrial Takavis ..	2,000
4. Famine ..	..	4. Famine ..	..
5. Well excavation in charge of Co-operative Societies ..	6,330	5. Well excavation in charge of Co-operative Societies ..	1,27,000
6. Palair Project ..	..	6. Palair Project ..	..
7. Well Sinking ..	7,000	7. Well Sinking ..	..
8. Loans to Sahucars ..	1,68,468	8. Loans to Sahucars ..	20,000
9. Motor car loans ..	3	9. Motor car loans ..	..
10. Temporary Advances to Commercial Departments ..	1,42,461	10. Temporary Advances to Commercial Departments ..	2,00,000
11. Educational loans ..	15,333	11. Educational loans ..	15,000
12. Co-operative housing Society Mallapally ..	862	12. Co-operative Housing Society, Mallapally ..	58,000
13. Loan Fund, Osmania University ..	5,899	13. Loan Fund, Osmania University ..	1,00,000
14. House Building loan ..	2,16,190	14. House Building loan ..	5,00,000
15. Others (Hyderabad Municipal Corporation) ..	..	15. Others (Hyderabad Municipal Corporation) ..	44,000
16. Loan to C. I. B. ..	1,66,302	16. Loan to C. I. B. ..	11,000
17. (a) Nizamsagar Takavis ..	33,572	17. (a) Nizamsagar Takavis ..	..
(b) For Development of Land ..	1,923	(b) For Development of Land ..	..
18. Loans to Mansabdars ..	51,566	18. Loans to Mansabdars ..	..
19. Agricultural Takavis ..	..	19. Agricultural Takavis ..	..
20. Cotton Market, Kuppul ..	..	20. Cotton Market Kuppul ..	..
21. Central Market, C. I. B. ..	..	21. Central Market C. I. B. ..	..
22. Educational Loan Fund of D.P.I. ..	1,300	22. Educational Loan Fund of D.P.I. ..	..
23. Local Funds ..	96,148	23. Local Funds ..	..
24. Loans to Usman Shahi Mills ..	..	24. Loans to Usman Shahi Mills ..	..
25. Amberpet and Uppal ..	..	25. Amberpet Uppal ..	..
26. Loans to L.T.F. ..	49,80,153	26. Loans to L.T.F. ..	11,34,000
27. Loans for purchase of War Loan Bonds ..	3,944	27. Loans to purchase of War Loan Bonds ..	19,000
28. Others ..	..	28. Others ..	..
29. Educational Loan Fund, P.W.D. ..	..	29. Educational Loan Fund, P.W.D. ..	..
30. Construction of Godowns for sales Societies ..	250	30. Construction of godowns for sales Societies ..	..
31. Advances to Forest Department for preservation plant ..	29,587	31. Advances to Forest Department for preservation plant ..	..
32. Co-operative Credit Societies ..	1,75,395	32. Co-operative Credit Societies ..	7,000
33. Loans for purchase of Pro. Notes ..	888	33. Loans for purchase of Pro. Notes ..	..
34. Loans to purchase State Bank Shares ..	31,192	34. Loans to purchase State Bank Shares ..	..
Gass Plant ..	3,863	Gass Plant ..	..
		Hyd. Comm. Crop. ..	45,00,000
Total ..	70,99,833	Total ..	73,19,000

State of Bombay Advances not Bearing Interest

Heads of Receipt	Actuals amount of deposits received during 1932-3	Heads of Disbursement	Actuals amount of deposits refunded during 1932-3
1	2	3	4
ADVANCES NOT BEARING INTEREST.		8. ADVANCES NOT BEARING INTEREST.	
Permanent Advances ..	14	1. Permanent Advances ..	12,169
Advances to Departments ..	279	2. Advances to Departments ..	66,000
(a) For Boundary marks ..	..	(b) For Boundary marks ..	5,608
Survey and Settlement ..	..	1. Survey and Settlement ..	41,424
Record of Rights ..	86,206	2. Record of Rights ..	1,08,961
Land Record ..	..	3. Land Record ..	..
(b) To Agricultural Department ..	5,44,009	(b) To Agricultural Department ..	15,25,207
(c) To Criminal Settlement ..	462	(c) To Criminal Settlement ..	400
(d) To Toshakh Khana ..	..	(d) To Toshakh Khana ..	..
(e) To Police Department ..	..	(e) To Police Department ..	..
(f) To Jagir survey ..	1,22,541	(f) To Jagir Survey ..	1,58,763
(g) To purchase of military horses ..	943	(g) To purchase of Military Horses ..	..
(h) To District Imperial Scheme ..	..	(h) To District Imperial Scheme ..	..
(i) To Dist. Water Works ..	..	(i) To Dist. Water Works ..	..
(j) To Educational Department ..	..	(j) To Educational Department ..	..
(k) For encouragement of Sugar-cane cultivation ..	..	(k) For encouragement of Sugarcane cultivation ..	2,43,720
3. Personal Advances ..	..	3. Personal Advances ..	2,28,439
(a) Motor Car Loans ..	235	(a) Motor Car Loans ..	3,249
(b) Advances to officers under transfer ..	4,46,730	(b) Advances to officers under transfer ..	4,63,164
(c) Other Advances ..	1,13,348	(c) Other Advances ..	27,67,321
(d) Educational Loans ..	5,568	(d) Educational Loans ..	..
(e) For purchase of horses and uniforms to Civilians for Police Training ..	294	(e) For purchases of horses and uniforms to Civilians for Police Training ..	1,200
4. Loans for purchase of War Loan Bonds ..	1,256	4. Loans for purchase of War Loan Bonds ..	22,059
5. Revenue and Famine Takavis ..	..	5. Revenue and Famine Takavis ..	8
6. Stationery Department ..	54	6. Stationery Department ..	..
7. Accounts with Imperial Government ..	1,22,998	7. Accounts with Imperial Government ..	86,717
8. Coinage account ..	2,68,37,899	8. Coinage account ..	1,10,68,569
9. Publication of Ajanta Frescoes ..	..	9. Publication of Ajanta Frescoes ..	9,305
10. Emergency Fund ..	1,527	10. Emergency Fund ..	405
11. Defective Coins ..	..	11. Defective coins ..	23
12. City Improvement Board ..	..	12. City Improvement Board ..	..
13. Others ..	91,844	13. Others ..	1,90,371
14. Criminal Police Osmanabad ..	..	14. Criminal Police Osmanabad ..	..
15. Hyd. Municipal Corporation ..	30,000	15. Hyd. Municipal Corporation ..	..
16. Advances to C.C.S. Banks ..	31,500	16. Advances to C.C.S. Banks ..	..
17. Advance to Industrial Dept. for Milling Plant ..	..	17. Advance to Industrial Dept. for milling Plant ..	..
18. Advance for small Scale Industries ..	..	18. Advance for small Scale Inds. ..	1,00,000
19. Supply Dept. Govt. of India ..	1,51,186	19. Supply Dept. Govt. of India ..	..
20. Cost of Lajra recovered from the Govt. of Bombay ..	11,93,969	20. Cost of Lajra recovered from the Govt. of Bombay ..	12,80,012
21. Groundnut Takavi ..	-5,678	21. Cost of timber supplied to British Government ..	1,15,775
Government Press Mubadila ..	-4,071	Purchase of shares of Commercial Corporation ..	1,00,000
		A.R.P. ..	400
		Govt. Takavi ..	2,03,550
Total ..	2,97,92,978	Total ..	4,94,03,319

DETAILED ACCOUNTS OF REVENUE BY MINOR HEADS.

(The figures in these Accounts represent Units of Rupees)

Heads	Budget Estimate for 1352 F.
A. PRINCIPAL HEADS OF REVENUE	..
1. (a) Assessment of Land (Ryotwari)	3,00,00,000
(b) Nizam Sagar .. ..	..
2. Leases (Ijara kowl)	8,224
3. Peshkash and Makhtas	9,52,351
4. Fruit trees	1,01,269
5. Miscellaneous .. ..	..
(a) Local Fund scale	57,458
(b) Revenue Fines	19,062
(c) Cess, attached villages	85,416
(d) Survey Dept. Receipts	15,000
(e) (1) Jagir Survey Charges	5,000
(2) Receipt from Survey Dept. .. ..	..
(f) Nazranas from Vatandars	6,225
(g) Miscellaneous	3,07,280
(h) Sale of poisonous drugs	25,855
6. Rent on Residential Buildings for officers .. ..	..
7. Debt Conciliation Board .. ..	..
Total	3,15,83,140
<i>Deduct per contra.---</i>	
(1) (d) and (e) above	20,000
(2) Expr. attached villages	38,000
(3) Refunds	25,000
Total	83,140
Total I. Land Revenue	3,15,00,000
I. B. FOREST MANAGED BY LAND REVENUE OFFICERS	1,10,000
II. FORESTS:	
1. Produce removed by Department	13,00,000
2. Do Purchasers	1,50,000
3. Confiscated produce	200
4. Jagir Forests	300
5. Miscellaneous	72,500
6. <i>Deduct. - Refunds</i>	—23,000
Total II. Forests	15,00,000

DETAILED ACCOUNTS OF REVENUE BY MINOR HEADS.

(The figures in these accounts represent Units of Rupees.)

Heads				Budget Estimate For 1952 F.	Actuals for 1952 F.
III. CUSTOMS.					
1. Import duty (excluding salt)					
(a) City and Secunderabad	..	..	..	22,10,600	36,62,894
(b) Districts	..	..	..	30,16,260	48,63,910
Total 1	..	..	..	52,26,860	85,26,810
2. Export duty					
(a) City and Secunderabad	..	..	..	81,200	2,58,787
(b) Districts	..	..	..	53,45,000	67,90,172
Total 2	..	..	..	54,26,260	70,57,960
3. Import duty on salt					
(a) City and Secunderabad	..	..	..	97,879	1,11,866
(b) Districts	..	..	..	12,55,054	16,90,460
Total 3	..	..	..	13,53,033	18,11,326
4. Miscellaneous					
(a) City and Secunderabad	..	..	..	4,000	7,774
(b) Districts	..	..	..	27,088	33,871
Total 4	..	..	..	31,088	41,645
5. Deduct. - Refunds					
(a) City and Secunderabad	..	..	..	12,000	13,584
(b) Districts	..	..	..	4,000	8,792
Total 5	..	..	..	16,000	22,376
6. Total Gross					
(a) City and Secunderabad	..	..	..	23,89,689	40,41,271
(b) Districts	..	..	..	96,40,602	1,33,96,418
Total 6	..	..	..	1,20,30,241	1,74,37,689
7. Deduct: -					
(a) City and Secunderabad	..	..	..	2,06,628	2,04,036
(b) 75 % Share of S.K.	..	..	..	17,92,229	28,45,464
(c) 1/10 Expenses of Direction	..	..	..	20,524	19,441
(d) 1/10 Audit Establishment	..	..	..	10,860	10,257
Total deductions	..	..	..	20,30,241	30,79,198
Total III. Customs	..	..	..	1,00,00,000	1,43,38,115

DETAILED ACCOUNTS OF REVENUE BY MINOR HEADS.

(The figures in these accounts represent Units of Rupees.)

Heads		Budget Estimate for 1352 F.	Actuals for 1352 F.
IV. A. EXCISE.			
1. Sindh, Liquor and Galmohra			
(a) Diwani	.. ..	1,58,00,000	2,13,35,746
(b) Residency	.. ..	15,75,000	21,89,186
Total 1	.. ..	1,73,75,000	2,35,24,882
2. Miscellaneous (Diwani)	.. ..	50,000	3,85,406
3. Numbering of Trees	.. ..	1,25,000	6,28,165
4. Jagir Abkari rights	.. ..	1,22,740	1,77,606
5. Deduct. Refunds			
(a) Diwani	.. ..	50,000	-44,933
(b) Residency	.. ..	
(c) Jagir Abkari Rights	.. ..	1,22,740	-1,43,010
Total	.. ..	1,75,00,000	2,45,28,116
<i>Distribution of Excise</i>			
(a) Dewani	.. ..	1,59,25,000	2,23,19,960
(b) Residency	.. ..	15,75,000	21,73,560
(c) Jagir Abkari Rights	.. ..		34,596
Total Excise	.. ..	1,75,00,000	2,45,28,116
IV. B. OPIUM AND GANJA.			
1. Import duty on opium	.. ..	
2. Sale of opium	.. ..	
(a) City and Districts	.. ..	9,55,000	
(b) Secunderabad & Bolaram	.. ..	24,000	
Deduct.			
A Cost of opium			
(b) Purchase of opium	.. ..	1,90,000	38,707
(c) Purchase of Ganja	.. ..	15,000	21,833
(d) Transportation charges of Ganja	.. ..	7,000	5,781
(e) Purchase of Churas	.. ..	10,000	10,000
Total	.. ..	7,50,000	75,821
B. Refunds			
1. Import duty and compensation, Secunderabad	.. ..	4,000	-4,000
2. Payments to Residency	.. ..	7,000	7,000
Total Opium			
(a) City & Districts	.. ..	7,46,000	12,81,687
(b) Secunderabad & Bolaram	.. ..		28,785

No. 4. --DETAILED ACCOUNTS OF REVENUE BY MINOR HEADS.

(The figures in these accounts represent Units of Rupees.)

Heads		Budget Estimate for 1932 F.	Actuals for 1932 F.
Sale of Ganja			
(a) City and Districts .. ..	..	5,18,000	7,81,530
(b) Secunderabad & Bolarum .. ..	..	12,000	17,687
Miscellaneous .. ..	..	20,000	37,210
Total Opium & Ganja .. ..	..	13,00,000	20,66,947
V. A. STAMPS.			
1. Revenue and Judicial Stamps .. ..	..	12,43,000	13,68,242
2. Stamps for Jagirdars .. ..	..	1,22,000	2,51,414
3. Process service .. ..	..	1,91,000	2,09,823
4. Court Fee Stamps .. ..	..	4,16,000	4,45,175
5. Hundi Stamp and Paper .. ..	..	20,000	1,22,874
6. Fines and Penalties .. ..	..	75,000	73,819
7. Share of unified stamps .. ..	..	55,000	59,681
8. Miscellaneous .. ..	..	31,000	17,748
9. Stamps supplied to Residency .. ..	..	87,000	72,790
10. Share Hundi Stamp & Paper .. ..	..	4,000	4,056
Total .. ..	..	22,44,000	26,25,122
Deduct.			
(a) Refunds .. ..	..	11,700	18,175
(b) 90 % of Process Service .. ..	..	1,72,000	1,88,840
(c) Sarf-i-Khas share .. ..	..	1,64,000	1,89,734
(d) 9-B. Stamps Manufacture .. ..	..	6,300	4,768
(e) Stamps supplied to Residency .. ..	..	87,000	72,790
Total deduction .. ..	..	4,44,000	4,74,307
Total Stamps .. ..	..	18,00,000	21,50,815
V. B. REGISTRATION.			
1. Fees and Commission .. ..	..	2,13,000	3,00,269
2. Copying Fees .. ..	..	55,000	56,745
3. Fines and Miscellaneous .. ..	..	18,000	22,690
Deduct. —			
(a) Refunds .. ..	..	..	—6,463
(b) Fees to Registrars, etc. .. ..	..	11,000	—14,226
Total V. B. Registration .. ..	..	2,75,000	4,28,015
VI. MINES.			
1. Royalty on coal .. ..	..	4,09,000	5,85,162
2. Do cement .. ..	..	1,15,000	1,52,281

DETAILED ACCOUNTS OF REVENUE BY MINOR HEADS.
(The figures in these accounts represent Units of Rupees.)

Heads			Budget Estimate for 1852 F.
3.	Royalty on other minerals	.. ..	1,000
4.	Shahabad stones	.. ..	25,000
5.	Miscellaneous	.. ..	..
	<i>Deduct. Refunds</i>	.. ..	..
Total VI. Mines			5,50,000
	PETROL CESS	.. ..	3,00,000
	VEHICLE TAX	.. ..	2,50,000
	EXCISE DUTY ON MATCHES	.. ..	11,50,000
	EXCISE DUTY ON SUGAR	.. ..	12,50,000
	EXCISE DUTY ON TOBACCO AND VEGETABLE PRODUCTS	.. ..	1,00,000
	BERAR RENT	.. ..	29,16,667
	INTEREST.		
1.	On Rupee investment	.. ..	59,90,200
2.	.. Sterling	.. ..	78,750
3.	.. Bank Balances	.. ..	11,00,000
4.	.. other loans	.. ..	10,56,000
5.	On loans to commercial concerns	.. ..	6,25,400
6.	Add from Major Head pensions Interest on capitalised value of pensions commuted	.. ..	1,07,600
7.	Add from Major Heads Mansabs Interest on capitalised value of mansabs commuted	.. ..	66,250
	Rounding	.. ..	..
Total Interest			90,24,200
IX. MINT.			
1.	Profit on silver coinage	.. ..	3,00,000
2.	Fees on Ashrafis	.. ..	15,000
3.	Profit on nickel coinage	.. ..	2,00,000
4.	Do copper and bronze	.. ..	500
5.	Miscellaneous	.. ..	5,000
6.	Seals and Badges	.. ..	5,000
	<i>Deduct.—Refunds</i>	.. ..	..
Total IX. Mint			5,25,500

DETAILED ACCOUNTS OF REVENUE BY MINOR HEADS.

(The figures in these accounts represent Units of Rupees.)

Heads	Budget Estimate for 1932 F.	Actuals for 1932 F.
X. PAPER CURRENCY.		
1. Interest on investments ..	16,93,000	..
2. Interest on Currency balance in Bank ..	9,01,000	..
3. Notes credited to Government ..	..	..
4. Refunds ..	..	..
5. <i>Deduct.</i> Transferred to Securities Adjustment Reserve ..	..	..
Total X. Paper Currency ..	25,93,000	45,81,885
XI. EXCHANGE.		
1. Gain by exchange with B.G. ..	..	61,787
2. Do sterling ..	..	..
3. Commission on supply bills and R.T.R. ..	10,000	8,546
4. Remittance charges for Refunds ..	..	8,357
Total XI. Exchange ..	10,000	78,690
XII. POST OFFICE.		
1. Sale of half-anna and one-anna stamps ..	7,00,000	8,87,480
2. Sale of cards and envelopes ..		..
(a) Share of Unified Stamps ..		— 59,681
(b) Share of Humdi Stamp & Paper ..	4,000	— 4,056
Net ..	6,41,000	8,23,702
3. Bearing letters ..	52,350	39,851
<i>Deduct.</i> Transfers ..	— 12,350	723
4. M. O. & V. P. Commission ..	1,78,000	2,15,812
5. Service Postage, Diwani ..	2,05,000	2,78,458
6. Do Sarf-i-Khas ..	19,000	8,504
7. Miscellaneous ..	16,000	25,015
8. Interest on Savings Bank ..	2,25,000	1,89,258
9. <i>Deduct.</i>	..	..
(a) Refunds ..	6,000	— 4,366
(b) Compensation ..	— 1,000	— 10,410
Total XII. Post Office ..	14,00,000	15,65,000

DETAILED ACCOUNTS OF REVENUE BY MINOR HEADS.

(The figures in these accounts represent Units of Rupees.)

Heads	Budget Estimate for 1352 F.	Actual for 1352 F.
XIV. GENERAL ADMINISTRATION.		
1. Finance Member		3.4
1A. Revenue Member .. ..		..
2. Military Member .. ..		..
3. A. Financial Secretariat .. ..		..
4. Military		1.4
5. Revenue		1.2
5A. Revenue (Local Fund Branch) .. ..		..
6. Political Secretariat .. ..		..
7. Industrial .. ..		..
7A. Railway		1.4
8. Development .. ..		..
9. (h) Judicial Legal & Legislature .. ..		..
10. Accounts and Audit .. ..		..
(a) Audit contribution, etc.		1.4
11. Daftar-i-Diwani		46.0
12. Statistics .. ..		..
13. Subedaries		1.4
14. H. C. S. Class .. ..		..
15. Atiyat	2,000	2.0
16. Central Treasury .. ..		..
17. District Treasuries .. ..		..
Deduct.- Per contra .. ..		..
Refunds .. ..		..
Total General Administration	2,000	62.7
XV. POLITICAL.		
Political .. ..		..
Deduct. - Per contra	3,000	27.2
Total Political	3,000	27.2
XVI. PENSIONS.		
(a) Contributions .. ..		..
i. From Sarf-i-Khas .. ..		..
Revenue .. ..		..
Judicial		1.4
Customs .. ..		..
ii. Residency Excise Establishment .. ..		..
iii. Govt. Employees in Foreign service		5.92

NO. 4. DETAILED ACCOUNTS OF REVENUE BY MINOR HEADS.

(The figures in these accounts represent Units of Rupees.)

Heads	Budget Estimate for 1952 F.	Actuals for 1952 F.
<i>iv.</i> Municipal, Local Fund, and Court of Wards.		1,39,247
<i>v.</i> Co-operative Inspection Fund	3,50,000	
<i>vi.</i> Officers lent to British Government		2,43,741
<i>vii.</i> Miscellaneous		
<i>viii.</i> Commutation of pension		
Deduct. Refunds.		1,140
Total	3,50,000	9,76,022
<i>(b)</i> Adjustments by debt to Departments	50,97,000	
Deduct. --Per contra	54,17,000	9,76,022
Total XVI. Pensions		
XVII. LIFE INSURANCE.		
Receipts	89,108	1,39,575
Deduct. Per contra	89,108	1,39,575
Total XVII. Life Insurance		
XVIII. MANSABS.		
Contributions for Service	42,000	49,025
Refunds		3,618
Deduct. Per contra		
Total XVIII. Mansabs	42,000	45,377
XIX. MILITARY.		
Military	23,000	58,547
Refunds		
Deduct. Per contra		
Total XIX. Military	23,000	58,547
XX. COURTS.		
1. Criminal Fines		79,184
2. Fees for conducting sales		11,975
3. Cattle pound receipts		884
4. Examination fees	32,000	10,551
5. Miscellaneous		66,025
6. Deduct. Refunds.		7,884
Deduct. Per contra		
Total XX. Court	32,000	1,60,885

No. 1. DETAILED ACCOUNTS OF REVENUE BY MINOR HEADS.

(The figures in these accounts represent Units of Rupees.)

Heads	Budget Estimate for 1352 F.	Actuals for 1352 F.
XXI. JAILS.		
A. Maintenance of Convicts.		
1. Labour of convicts		
(a) From Jail Manufacture	76,445	94,701
(b) From other concerns	5,000	
2. Sale of medicines to Central Press	250	
3. Miscellaneous	4,305	
Deduct. Per contra		
Total XXI. Jails	86,000	94,701
B. Jail Manufacture.		
1. Receipts from Government offices by book adjustments	2,21,375	3,31,700
2. Do Sales in Cash		
Deduct. Per contra	-2,21,375	-2,04,378
Total B. Jail Manufacture	..	1,27,322
Total XXI. Jails	86,000	2,22,023
XXII. POLICE.		
(a) City Police.		
1. Receipts		
2. Cattle Pound Receipts	12,000	14,841
Deduct. Refunds	..	-2,983
	12,000	11,858
(b) District Police.		
1. Receipts		
2. Miscellaneous	46,000	14,100
3. Puigah Force	..	2,184
4. Deduct. Refunds	..	-110
Total	46,000	16,089
Total XXII. Police	58,000	27,454

NO. 1. DETAILED ACCOUNTS OF REVENUE BY MINOR HEADS.

(The figures in these accounts represent Units of Rupees.)

Heads	Budget Estimate for 1352 F.	Actuals for 1352 F.
XXIII. EDUCATION.		
(a) 1. Direction	} 2,01,000	3,51,780
2. State Scholarship Committee		8,175
3. Technical schools		14,887
4. Law Class		9,875
(b) University		2,43,277
(c) Nizam College		61,825
(d) Asafia Library		827
(e) Mahbubia Girls' School		30,430
(f) Miscellaneous		4,242
(g) Refunds		
Total	2,01,000	7,21,878
Total XXIII. Education	2,01,000	7,21,000
XXIV. MEDICAL.		
(a) <i>Allopathic.</i>	} 50,000	52,960
1. Hospital Receipts		1,768
2. Medicines sold to other Depots		6,878
3. Miscellaneous		
Refunds		
(b) <i>Unani.</i>	} 2,000	357
1. Hospital Receipts		588
2. Medicines sold to other Depots		
3. Miscellaneous		
(c) <i>Sanitation.</i>		
1. Receipts		86,709
1. Miscellaneous		80
Ayurvedic		
Deduct. Per contra		1,787
Total XXIV. Medical	52,000	97,062
XXV. ECCLESIASTICAL.		
Receipts		1,233
Total XXV. Ecclesiastical		1,233

DETAILED ACCOUNTS OF REVENUE BY MINOR HEADS.

(The figures in these accounts represent Units of Rupees.)

Heads					Budget Estimate for 1352 F.	Actuals for 1352 F.
XXVI. AGRICULTURE.						
Receipts	..	..	..	..	35,000	98,199
Refunds	..	..	..	..	..	..
Deduct. Per contra	..	..	..	..	..	..
Total XXVI. Agriculture					35,000	98,199
XXVII. VETERINARY.						
Receipts	..	..	..	..	15,000	42,404
Refunds	..	..	..	..	..	..
Deduct. Per contra	..	..	..	..	..	..
Total XXVII. Veterinary					15,000	42,404
XXVIII. CO-OPERATIVE CREDIT.						
1. Inspection and Audit fees (Creditable to Govt.)					..	14,787
2. Miscellaneous	..	..	..	..	7,000	1,782
3. Refunds	..	..	..	..	..	..
Deduct. Refunds	..	..	..	..	..	..
Total XXVIII. Co-operative					7,000	16,569
XXIX. MISCELLANEOUS AND MINOR DEPARTMENTS.						
1. City Survey and Store	..	..	..	..	1,000	..
2. Archaeology and Museum	..	..	..	..	2,672	2,002
3. Wireless Department	..	..	..	..	..	..
1. Receipts of Wireless Licenses.					328	8,797
4. Aviation	..	..	..	..	..	24,100
5. Electrical Inspector	..	..	..	..	1,000	9,216
Refunds	..	..	..	..	..	-25
Deduct. Per contra	..	..	..	..	..	..
Total XXIX. Minor Departments					8,000	44,090
XXX. MUNICIPALITIES AND PUBLIC IMPROVEMENTS.						
(a) City and Suburbs.						
1. Hyderabad Municipality	..	..	..	..	7,500	..
2. City Improvement Board	..	..	..	..	..	..
3. Public Gardens	..	..	..	..	..	..
1. Hyderabad Water Distribution and Water Works	..	..	..	..	..	1,73,612
(b) Districts.						
1. District Gardens	..	..	..	..	2,500	384
Deduct. -- Per contra	..	..	..	..	..	..
Total XXX. Municipalities					10,000	-1,73,996

DETAILED ACCOUNTS OF REVENUE BY MINOR HEADS.

(The figures in these accounts represent Lakhs of Rupees.)

Heads	Budget Estimate for 1952 F.	Actuals for 1952 F.
XXXI. BUILDINGS AND COMMUNICATIONS.		
Buildings and Communications	1,15,000	1,06,500
Deduct. Per contra ..	.	.
Total XXXI. Buildings	1,15,000	1,06,500
XXXII. IRRIGATION.		
(a) Interest on original works chargeable to revenue ..	50,000	2,521
(b) Revenue realised from Irrigation Works chargeable to Capital ..	.	1,694
(c) Miscellaneous ..	.	30,784
Total XXXII. Irrigation	50,000	34,949
XXXIII. RAILWAYS.		
1. Gross Earnings ..	3,85,00,000	1,73,08,940
Miscellaneous receipts from Foreign Railway ..	.	25,220
Saloon hire ..	.	8,542
Deduct.		
1. Working expenses ..	.	.
2. Depreciation ..	2,07,67,000	.
Refunds ..	38,25,000	.
Net Railway Revenue	1,44,17,000	1,73,82,711
Total XXXIII. Railways		2,37,98,000
XXXIV. ELECTRICITY.		
(A) City		
Gross Receipts ..	28,50,000	4,05,018
Deduct.		
1. Working Expenses ..	10,97,000	.
2. Depreciation ..	4,23,000	.
3. Interest ..	4,25,000	.
	19,45,000	.
Total XXXV. Electricity	4,05,000	
Deduct. Deptl. share of profits ..	1,41,750	.
Balance of (A) City ..	2,63,250	.

DETAILED ACCOUNTS OF REVENUE BY MINOR HEADS.

(The figures in these accounts represent Units of Rupees.)

Heads				Budget Estimate for 1932 F.	Actuals for 1932 F.
B. Aurangabad.					
Gross Receipts	..	..	..	1,33,600	..
Deduct.					
1. Working Expenses	..	..	..	-91,380	
2. Depreciation	..	..	..	- 17,596	
3. Interest	..	..	..	-33,705	
				- 1,42,681	..
Balance of (B) Aurangabad	..		..	-9,081	..
(C) Nizamabad Power House.					
Gross Receipts	..	..	..	60,000	..
Deduct.					
1. Working Expenses	..	..	..	-53,635	} ..
2. Depreciation	..	..	..	-11,510	
3. Interest	..	..	..	- 17,190	
				-82,635	..
Total (C) Nizamabad	..		..	-22,635	..
(D) Raichur Power House.					
Gross Receipts	..	..	..	1,37,000	..
Deduct.					
1. Working Expenses	..	..	..	-1,02,260	..
2. Depreciation	..	..	..	- 24,455	..
3. Interest	..	..	..	-37,454	..
				1,61,169	..
Total (D) Raichur	..		..	-27,169	..
(E) Warangal Electrification Scheme.					
Gross Receipts	..	..	..	86,000	..
Deduct.					
1. Working Expenses	..	..	..	-66,961	..
2. Depreciation	..	..	..	- 11,018	..
3. Interest	..	..	..	-24,943	..
				-1,02,922	..
Total (E) Warangal	..		..	-16,922	..

DETAILED ACCOUNTS OF REVENUE BY MINOR HEADS

(The figures in these accounts represent Paise and Rupees)

Heads		Budget Estimate for 1952 F	Actuals for 1952 F
(F) Nanded Electrification Scheme			
Gross Receipts		46,800	..
<i>Deduct.</i>			
1. Working Expenses		52,019	..
2. Depreciation		14,283	..
3. Interest		23,851	..
		90,153	..
Total (F) Nanded		43,853	..
(G) Gulbarga			
Gross Receipts		60,000	..
<i>Deduct.</i>			
1. Working Expenses		58,740	..
2. Depreciation		19,698	..
3. Interest		27,400	..
		1,05,837	..
Total (G) Gulbarga		45,837	..
(H) Narayanpet.			
Gross Receipts		10,994	..
<i>Deduct.</i>			
1. Working Expenses		14,755	..
2. Depreciation		2,490	..
3. Interest		3,581	..
		20,826	..
Total (H) Narayanpet		9,814	..
(I) Yadgir.			
Gross Receipts		9,800	..
<i>Deduct.</i>			
1. Working Expenses		13,058	..
2. Depreciation		1,688	..
3. Interest		2,904	..
		17,645	..
Total (I) Yadgir		7,839	..
Rounding		..	..
Total XXXIV.—Electricity		..	*4,95,018

*The figures for District Electricity have not yet been audited.

DETAILED ACCOUNTS OF REVENUE BY MINOR HEADS.

(The figures in these accounts represent Units of Rupees.)

Heads				Budget Estimate for 1852 F.	Actuals for 1852 F.
XXXVI. A. PRINTING, STATIONERY & NASTALIQ, ETC.					
<i>A. Printing.</i>					
Gross Receipts	..	..	..	4,11,612	..
<i>Deduct. -</i>					
1. Working Expenses	..	..	..	—3,87,947	..
2. Depreciation	..	..	..	—46,582	..
3. Interest	..	..	..	—47,083	..
				—4,81,612	..
Net Loss	..	..	..	—70,000	..
Transferred to Expenditure	..	..	..	—70,000	..
Balance A. Printing	..	..	..	..	..
<i>(B) Stationery.</i>					
Gross Receipts	.	.	.	7,12,857	..
<i>Deduct. -</i>					
1. Working Expenses	.	..	..	—7,34,457	.
2. Loss on Pillerag	.	..	..	—200	.
3. Interest	..	.	.	—8,200	..
				—7,12,857	..
Transferred to Expenditure				..	..
Balance (B) Stationery	..	..	..	.	..
<i>(C) Nastaliq Type Foundry.</i>					
Gross Receipts	.	..	.	7,337	..
<i>Deduct.</i>					
1. Working Expenses	.	.	.	—7,337	..
				—7,337	..
Balance (C) Nastaliq					
Transferred to Expenditure				..	..
XXXVII. TELEPHONE.					
<i>(a) City.</i>					
Gross Receipts	..	..	..	3,50,000	..
<i>Deduct.</i>					
1. Working Expenses	..	..	..	—1,18,826	..
2. Depreciation	..	..	..	—65,204	..
3. Interest	..	..	..	—1,01,131	..
				—2,85,161	..
Balance of (a) City	..	..	..	64,839	..

DETAILED ACCOUNTS OF REVENUE BY MINOR HEADS

(The figures in these accounts represent Unit (Rupees))

Heads		Budget Estimate for 1952 F	Actuals for 1952 F
<i>(b) Aurangabad and Jalna.</i>			
Gross Receipts	..	12,000	.
Deduct.			
1. Working Expenses	.	1,109	..
2. Depreciation	..	1,12	..
3. Interest	..	7,111	..
		2,067	
Balance of (b) Jalna	.	13,678	.
<i>(c) Raichur.</i>			
Gross Receipts	..	1,950	.
Deduct.—			
1. Working Expenses	.	7,183	.
2. Depreciation	..	1,157	..
3. Interest	..	2,157	..
		6,897	
Balance of (c) Raichur	..	1,947	
<i>(d) Warangal.—</i>			
Gross Receipts	..	31,000	.
Deduct.—			
1. Working Expenses	..	18,148	.
2. Depreciation	..	6,132	..
3. Interest	..	13,691	..
		37,971	
Balance of (d) Warangal	.	6,671	..
Rounding	..	48	..
Total XXXVII Telephone	..		*97,270

*The figures for Districts Telephones have not yet been audited

DETAILED ACCOUNTS OF REVENUE BY MINOR HEAD.

(The figures in these accounts represent Units of Rupees.)

Heads	Budget Estimate for 1932 F.	
XXXVIII. INDUSTRIAL.		
Receipts	65,000	
Deduct. - Per contra .. .. .	..
Total XXXVIII. Industrial ..	65,000	
XXXIX. A Transfer from Industrial Reserve. ..	2,50,000	
XL. Transfer from Famine Reserve	24,77,560	
XLI. MISCELLANEOUS.		
1. Unclaimed deposits lapsed to Govt. ..	77,000	
2. Cinema Licence Fees .. .. .	..
3. Intestate Property	8,000	
4. Bequeathed Property .. .. .	..
5. Treasure Trove .. .. .	..
6. Lapses to Government and Cash Recoveries ..	42,500	
7. Written off irrecoverable amounts, recovered later .. .. .	..
8. Miscellaneous	22,500	
9. Commission on house-building loan instalment collected for Banks .. .. .	..
10. Money-lenders Licence fee .. .. .	..
11. Elcty. Contractors Licence fees .. .. .	..
12. Kerosene oil Licence fees .. .. .	..
Total XLI. Miscellaneous ..	1,50,000	
Rounding	722	
XLII. TRANSFERS FROM ROAD FUND	1,50,000	
XLVI. WAR EXPENSES. .. ..	..
Cultural Co-operation .. .. .	..
Total Service Heads ..	9,78,95,240	11

No 5 -DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS

Heads	EXPENDITURE	
	Budget Estimate 1852 F.	Actuals 1852 F
I. A. LAND REVENUE.		
1. (a) District Administration		
(b) Land Record Office	26,56,014	25,71,478
(c) Survey and Settlement	1,97,827	3,03,662
(d) Taluqdari Bagat	2,77,723	2,00,127
(e) Record of Rights	50,178	51,672
(f) Debt Conciliation Board	29,286	25,428
2 Village Officials		2,566
3 Dustband	17,50,000	17,53,982
4. Compensations	20,000	19,888
(a) Sarf-i-Khas		
(b) Jagirdars and Aghaharas	3,86,120	3,75,520
(c) Jagir Pensions	7,000	77,064
(d) Rusooms	86,000	73,692
Adjustment	5,83,028	5,46,591
Rounding	26	
Total Land Revenue	68,23,000	60,16,624
<i>Land Revenue Offices</i>		
I. B. LAND REVENUE IRRIGATION		7,61,483
2 FORESTS.		
1. Conservancy and Works		
2. General Direction and Establishment	1,75,000	2,31,382
3. Forest Training School	8,03,640	7,45,048
Adjustment	11,975	52,137
Rounding	5	
Total Forests	9,93,000	10,12,117
8. CUSTOMS.		
1. (a) Commissioner..	1,82,202	1,71,857
(b) Balda and Secunderabad	1,83,272	2,04,036
(c) Districts	17,53,218	16,76,656
(d) Customs' Audit	97,107	92,433
2. Compensation		
(1) Balda & Secunderabad	13,904	13,904
(2) Districts	22,068	11,863
3. Lumpsum	4,573	
Deduct. Transferred per contra		
(a) 1/10 Charge of Commissioner's Office	- 20,571	19,141
(b) Balda and Secunderabad	-2,06,628	2,04,036
(c) 1/10th charge of Customs Audit	10,810	10,257
Rounding	362	
Total Customs	20,18,000	19,40,915

No. 5. -DETAILED ACCOUNTS OF REVENUE BY MINOR HEADS.

Heads	EXPENDITURE	
	Budget Estimate 1352 F.	Actuals 1352 F.
4. A. EXCISE.		
1. (a) Commissioner	1,75,210	1,39,654
(b) Balda and Districts	11,88,307	11,16,544
(c) Secunderabad and Bolarum	68,858	62,211
(d) Distilleries	70,158	56,921
(e) Jagirat	1,36,716	1,48,010
Deduct.—Met from Jagirat	-1,36,716	-1,43,010
Total	15,02,038	13,75,830
2. Compensation .. .. .	..	..
(a) Balda & Districts	8,56,356	6,87,817
(b) Secunderabad and Bolarum .. .. .	..	..
(1) Diwani	26,914	34,872
(2) Jagirat	1,00,722	2,295
Total	9,83,962	7,24,484
Distribution:—		
(a) Diwani	22,90,001	..
(b) Residency (Secunderabad & Bolarum)	1,95,994	..
3. Payments to Residency	16,23,400	11,97,915
Total	41,09,395	11,97,915
Adjustment		
Deduct.—		
(1) Chargeable to 4-B-Opium	-7,000	-7,000
Rounding	-395	..
Total	41,02,000	32,90,720
4. B. OPIUM AND GANJA.		
1. Salaries, Allowances and Contingencies	47,023	34,791
2. Cost of Opium .. .. .	..	..
(a) Purchase of opium	1,90,000	..
(b) Purchase of Ganja	15,000	..
(c) Transportation charges	7,000	..
(d) Purchase of Charas	10,000	..
Total 2.	2,22,000	34,791
Total 1 & 2.	2,69,023	..

No. 5. -DETAILED ACCOUNTS OF REVENUE BY MINOR HEADS.

Heads	EXPENDITURE	
	Budget Estimate 1852 F.	Actuals 1852 F.
<i>Deduct.</i> -Transferred to Receipts items (a) to (d)	2,22,000	
Net	47,023	
3. Compensation		
(a) City and District	1,12,213	32,555
(b) Secunderabad & Bolaram	7,000	7,000
	1,19,213	39,555
<i>Deduct.</i> (a) Expenditure Secunderabad & Bolaram	7,000	
Rounding	236	
Total Opium and Ganja	1,59,000	74,846
5. A. STAMPS.		
1. Inspector-General	31,783	21,622
2. Stamps Manufacture	56,800	4,977
3. Commission to Vendors	35,200	37,641
4. Adjustment		
<i>Deduct.</i> (a) 1/12th Sarf-i-Khas	-10,490	-5,355
Share		
Rounding	-295	
Total Stamps	1,13,000	58,887
5. B. REGISTRATION.		
Salaries, Allowances and Contingencies	1,71,000	1,66,557
Fees to Registrars and Sub-Registrars	11,000	
<i>Deduct.</i> -Fees to Registrars, etc., from Receipts	-11,000	
Rounding		
Total Registration	1,71,000	1,66,557
6. MINES.		
1. Salaries, Allowances and Contingencies.		
(a) Secretariat Add 14 G. Administration.		
1. Financial Secretariat	1,773	1,773
2. Mines Secretariat	8,525	7,784
(b) Directorate	36,767	36,370
(c) Sale of Shahabad stones	5,273	4,997
(d) Geological Survey	73,714	65,767
Adjustment		
Rounding	-52	
Total Mines	1,26,000	1,16,691

No. 5—DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads	EXPENDITURE	
	Budget Estimate 1952 F.	Actuals 1952 F.
6. A. PETROL CESS	3,00,000	3,59,000
6. B. MOTOR VEHICLE TAX	2,50,000	3,46,889
8. A. INTEREST.		
1. Interest on Government Debt	30,60,766	33,43,781
2. Old Railway Shares	2,50,850	1,85,921
3. Funded Deposits	5,10,000	5,58,841
4. Permanent and Temporary Deposits	3,90,100	2,46,101
5. Tuljasingh Endowment Deposits	6,250	..
7. Savings Banks Deposits	2,00,000	1,89,258
6. Postal Cash Certificate .. .. .	..	..
8. Miscellaneous .. .. .	..	..
Rounding	—366	26,081
Total Interest	44,17,100	45,44,728
8. B. REDEMPTION OF DEBT.	28,42,000	28,42,000
9. MINT.		
(a) Mint	1,17,000	3,69,099
(b) Stamp Manufacture	56,800	4,977
Deduct.—Per contra	—56,800	—4,977
(c) Weights and Measures	3,000	3,000
(d) Special allotment for purchase of material .. .. .	..	..
Total Mint	1,20,000	3,72,099
10. PAPER CURRENCY.	2,91,357	4,15,694
11. EXCHANGE.		
1. Loss by exchange with B.G. .. .. .	..	..
2. Loss Exchange with Sterling .. .. .	..	..
3. Commission on Bills and Hundies	7,000	15,741
4. Remittance charges outside Districts	30,000	..
Total Exchange	37,000	15,741
12. POST OFFICE.		
1. (a) Postmaster-General	1,08,717	1,09,262
(b) Stores	50,138	48,656
(c) Divisional Superintendent	45,490	51,436
(d) Balda and District Post Offices	8,04,559	9,08,856
(e) Postal Cash Certificate Scheme .. .. .	..	16,826
Deduct.—Met from payment of Cash Certificates Scheme .. .. .	..	..
2. Interest on Savings Bank Deposits	2,25,000	1,89,258

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads	EXPENDITURE	
	Budget Estimate 1852 F.	Actuals 1852 F.
3. Add Transferred from 9-B.		
Stamps manufacture for Printing of Postal Stamps and Envelopes	77,700	1,03,050
Adjustment		
Rounding	4	
Total Post Office	13,11,600	14,26,619
12. A. SUBSIDY TO AIR MAIL	17,500	4,986
13. PAYMENTS TO HIS EXALTED HIGHNESS	50,00,000	50,00,000
13. A. MILITARY SECY: TO H.E.H.	12,000	13,366
B. EXPENSES OF PRINCES	10,62,000	10,98,171
C. EXPENSES OF SAHIBZADA	64,000	65,935
Nawab Basalat Jah Bahadur		
Adjustment		
Buildings		
Total	11,38,000	11,77,472
GENERAL ADMINISTRATION.		
1. PESHKAR'S TAHRIR	72,000	
2. PRESIDENT AND STAFF	3,27,915	3,52,258
3. SADAR-UL-MOHAMS		
(a) Finance Department	99,253	1,16,999
(b) Judicial Department	90,144	84,031
(c) Military Department	60,249	60,922
(d) Revenue Department	1,02,700	1,36,130
(e) Public Works	60,330	62,740
(f) Educational Department	64,601	57,328
(g) Industries and Commerce	58,856	62,400
(h) To Peshi of H.E.H.	89,057	
Total (3)	6,25,190	5,80,550
4. SECRETARIATS :—		
(a) Financial Department	2,27,656	2,90,272
(b) Judicial, Police, etc. Department	1,97,042	1,81,505
(c) Military Department	1,32,917	1,80,979
(d) Revenue Department	3,93,099	3,92,099

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads	EXPENDITURE	
	Budget Estimate 1952 F.	Actuals 1952 F.
(e) Political Department	1,15,948	1,23,820
(f) Industries and Commerce	1,06,150	1,04,722
(g) Legislative and Legal	88,187	91,089
(g-1) Judicial Committee	95,378	60,974
(h) Buildings and Com.	58,168	55,138
(i) Irrigation	14,000	13,984
(j) Development	19,903	19,035
Chief Secretary Peshi Mubarak .. ..	..	60,607
(k) Reforms Secretariat .. ..	..	2,24,280
Deduct. -Transfers to M. H. 43 .. ..	..	..
(l) (1) Constitutional	2,26,493	..
(m) Railway and Mines	26,059	..
Transfers to Railway and Mines	26,059	28,048
(n) Rural Reconstruction	36,778	11,375
(o) Post War Development .. ..	..	..
License Establishment .. ..	..	..
Total (4)	17,11,719	17,87,827
5. ACCOUNTS, AUDIT AND TREASURIES		
(a) A. G's Office	5,60,389	6,77,204
(b) Central Treasury	1,09,061	1,04,287
(c) District Treasuries	2,72,131	3,22,852
Total (5)	9,41,581	11,04,343
6. RECORDS, CENSUS AND STATISTICS.		
(a) Daftar-i-Diwani	1,62,738	1,55,951
(b) Darul Insha	1,128	1,297
(c) Statistics	93,921	94,317
(d) Census .. ..	..	13,910
(e) Cotton Scheme .. ..	..	2,579
Total (6)	2,57,787	2,68,054
7. ATIVAT OFFICE	51,616	53,987
8. SUBEDARS	2,70,684	2,57,231
9. LAWAZIM-E-SUBEDARIES	11,284	14,383
10. CIVIL SERVICE CLASS	1,18,224	1,00,070
Rounding .. ..	..	..
Total General Administration	43,88,000	45,18,703

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads	EXPENDITURE	
	Budget Estimate 1932 F.	Actuals 1932 F.
15. POLITICAL CHARGES.	Rs.	Rs.
(1) Minister's Palace Establishment ..	46,694	42,270
(2) Shikargah	78,785	73,687
(3) Karkhanajat	42,287	42,788
(4) Maintenance of Hyderabad State Garage ..	94,908	1,17,690
(5) Receptions and Entertainments ..	2,19,705	2,60,240
(6) Residency Gardens	16,026	12,941
(7) Information Bureau & Publicity Office ..	3,32,168	3,69,139
(8) Maintenance of Jubilee Hall	8,622	8,363
(9) Maintenance of Delhi Palace .. ..	..	3,925
(10) Subscriptions and Donations .. ..	..	..
(11) Miscellaneous Service Grant charges ..	..	1,41,745
(12) Telephone exempted lines	14,851	15,008
(13) Secret Service Grant .. ..	..	..
Rounding	52	..
Adjustment .. ..	..	..
Total Political Charges ..	8,83,500	10,88,409
15-A. AGENT, BERAR .. ..	..	95,401
16. SERVICE PENSIONS & RIAYATI ALLOWANCES.		
(1) Service Pensions	41,88,400	49,19,901
(2) Gratuities	1,00,000	82,180
(3) Compassionate allowance to Survivors ..	9,00,000	11,97,987
(4) Pensions to Irregular Troops	5,000	974
(5) Pensions to employees of Nazmai Jamiath ..	..	..
(6) Pensions to Sikh Widows	2,000	407
(7) Family Pension Fund .. ..	..	..
(8) Pensions commuted and transferred to :		
(9) M.H. VIII A. Interest at 5½ per cent. on the Capitalized value of Pensions commuted ..	1,07,000	1,38,084
(10) Capital Repayment of Capitalized value of pensions commuted	1,12,000	1,33,877
(11) Transferred from Receipts .. ..	..	9,88,566
Total ..	54,15,000	54,84,844
Deduct— Receipts	4,91,000	..
Total ..	49,24,000	54,84,844

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads	EXPENDITURE	
	Budget Estimate 1352 F.	Actuals 1352 F.
17-A. LIFE INSURANCE.		
(1) Salaries and Allowances	67,769	72,457
(2) Travelling Expenses	50	..
(3) Contingencies	21,289	30,624
Deduct: (1) Receipts .. ..	..	— 298
(2) Met from Insurance Fund .. —	89,108	— 1,02,783
Total .. ..	..	..
17-B. FAMILY PENSION FUND.		
(1) Salaries and Allowances	11,200	13,109
(2) Contingencies .. ..	..	21,107
(3) Deduct Met from Family Pension Fund .. —	11,200	— 34,216
Total .. ..	..	..
18. MANSABS, IMTIYAZIS AND SPECIAL ALLOWANCES.		
<i>Mansabs and Mahawarat.</i>		
1. MANSABS.		
(a) Mansabs Maviza jagir	76,539	78,558
(b) Mansabs Mamuli (Ordinary)	7,62,886	6,14,578
(c) Mansabs Imtiyazi	2,52,132	2,74,234
2. MATHAWARAT-TA-HAYAT (LIFE TIME MAHAWARAT)		
(a) Mahawarat issued under Royal Commands	3,12,728	4,00,312
(b) Mahawarat sanctioned by H.E.P.	3,22,797	1,52,088
(c) Political Mahawarat .. ..	..	58,258
(d) Tankhayaban (Mutafariq Qadim, Tankhayaban, Haqa Fouj Mutafariq Imtiyazi Haqa, Anwar Khan Marhoom)	84,461	1,362
3. TAHRIE SERISHTADARI.		
(a) Haqa Dharam Karan	4,380	12,876
(b) Haqa Raja Narsing Raj	9,276	16,263
(c) Nizam Police Silver medal holders .. ..	..	..
4. COMMUTED VALUE OF MANSABS	6,000	10,734
	18,81,149	16,19,263

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads	EXPENDITURE	
	Budget Estimate 1952 F.	Actuals 1952 F.
5. MANSABS COMMUTED TRANSFERRED TO :-		
(a) M.H. VIII. A Interest at 6 per cent. capitalized value of Mansabs commuted	66,222	73,377
(b) K. Capital - Payment of capitalized value of Mansabs commuted	34,924	33,868
	1,01,146	17,28,008
Rounding	20	
	10,32,324	
Deduct.- (Receipts service contribution). Recoverable from Sarf-i-Khas	324	360
Total	10,32,000	17,27,648
19. MILITARY.		
a. Regular Troops	33,88,628	33,85,799
b. Imperial Service Troops	2,59,408	1,78,989
c. Nazam Troops	24,08,777	19,09,981
d.-(1) Powder Factory	20,734	18,248
(2) Workshop	2,532	2,535
e. Army Training School	30,010	17,635
f. Cadets Training Regular Forces	41,685	25,402
g. Nazam Battalion	1,17,556	1,84,351
(2) Line Sanitation to Nazam..		
h. 2nd Nazam Battalion		
i. Subsidy to Polo Club.	1,15,000	34,897
j. Military Central Store	6,021	5,295
k. Hyderabad Cantonment	17,623	18,766
l. Mominabad Cantonment	10,724	13,181
m. Sanitation Regular Forces	22,408	11,638
Adjustment	106	
Rounding		
Total	64,71,000	58,06,212
20. COURTS.		
(1) Salaries, allowances and Contingencies.		
a. High Court	5,28,065	5,92,921
b. Sessions Courts	2,22,817	2,36,925
c. District Courts	3,88,553	4,08,492
d. Special Courts and Coroner	64,416	59,571

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS

		EXPENDITURE
Heads		Budget Estimate 1352 F.
e. City Civil Court ..		88,945
f. City Small Causes Court ..		50,008
g. City Criminal Court ..		64,031
h. Munsiff Court ..		10,16,180
i. Non-recurring special allotment for adjustment		
	Total ..	24,23,015
<i>Deduct</i> (1) Receipts ..		- ..
(2) Process service ..		- 1,50,582
(3) Moiety Charges and service Postage debit- able to S. R.		- 287
	Total ..	1,50,869
Adjustments ..		- ..
Rounding ..		- 46
	Total Courts ..	22,72,100
21 JAILS.		
a. Maintenance of Convicts ..		4,74,000
b. Jail Manufacture ..		.
	Total ..	4,74,000
<i>Deduct</i> Receipts ..		- ..
Rounding ..		- ..
	Total Jails ..	4,74,000
22 POLICE.		
A. City Police.		
1. Commissioner of City Police ..		1,21,956
2. Detective Force ..		39,410
3. City Police Force ..		9,01,297
4. Palace Detective ..		1,19,415
5. Process Service charges ..		5,634
6. Sultan Bazaar Police ..		39,367
7. Children's Protection Establishment ..		25,867
8. Motor License and Registration ..		2,776

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEAD

Heads	EXPENDITURE	
	Budget Estimate 1952 F	Actuals 1952 F
9. Special allotments (inappropriate)		
(a) Purchase of Cartridges		
(b) Reserve for Traffic out-post		
(c) Nizam Silver Jubilee Medal		
Total City Police	12,58,722	11,64,204
<i>Deduct.</i>		
(i) Transferred to M.H. 13 Hill Fort Gate Guards	5,400	4,245
(ii) Jubilee Hall Guards to M.H. 15	1,315	980
(iii) Process Service charges	5,614	7,087
(iv) Met from Motor License and Registration	2,776	2,507
Total Deduction	15,128	14,819
Total A	12,43,594	11,49,385
B. BILLS AND FAMOUSIES AT KHANDESH		
C. District Police.		
1. Director-General	2,29,618	2,50,268
2. District Police	30,85,473	36,11,050
3. Detective Force	3,31,088	2,81,809
4. Training School.	55,685	44,047
5. Criminal Settlement Police	50,897	61,099
6. (a) Paigah Force	80,557	1,00,655
(b) Khurshid Jahn	70,323	23,000
7. (a) Lingal School for boys	15,681	5,082
Do girls	2,521	2,458
8. Motor License and Registration	8,116	3,578
9. Village Police (inappropriate) Seth Sindhi		2,58,604
(a) Paigah Police		
(b) Nizam Silver Jubilee Medals allow- ance		152
Total District Police	45,35,950	50,90,650
<i>Deduct.—</i> (1) Met from Paigah	1,30,000	1,30,000
(2) Balla Vista Police	18,712	15,476
(3) Motor license fee	8,116	3,578
Total Police	43,79,131	60,90,981

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads	EXPENDITURE	
	Budget Estimate 1352 F.	Actuals 1352 F.
(23). EDUCATION.		
(1). D.P.I's Control.		
a. Direction and Board of Education ..	2,66,605	2,74,189
b. Inspection	5,50,811	5,23,223
c. High Schools	11,33,869	13,56,093
d. Middle Schools	12,30,470	11,82,210
e. Primary Schools	34,42,017	33,78,906
Special Schools	3,46,542	3,29,869
g. Scholarships	1,45,820	1,00,334
h. Special allotment	3,279	..
(1). General expansion (inappropriate)	..	..
(2) Allotment for expansion of Education from Post-War Development Reserve (Inappropriate) ..	..	..
(3) Restored balance non-recurring for one year only .. ..	..	..
(4) For purchase of Furniture and other equipments .. ..	..	..
Non-recurring .. ..	..	..
(5) Expansion of primary Education ..	..	..
<i>Depressed Classes.</i>		
(2). Pension of depressed Classes Education ..	..	..
(2). Medical help for depressed classes ..	..	..
(3). Uplift of aboriginal tribes .. ..	..	..
	71,19,473	71,44,824
(2) A. Osmania University Control ..	20,91,920	20,72,218
B. Encouragement of Literature ..	1,067	..
C. Block-Grant Reserve	8,778	..
D. Grant to Economic Committee of Graduates	2,000	..
	21,06,765	20,72,218
(3) a. Nizam College Board Control ..	2,46,833	2,26,119
b. Madrasai Ahya	54,112	41,026
Total ..	3,00,445	2,67,145

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads	EXPENDITURE	
	Budget Estimate 1952 F.	Actuals 1952 F.
(4). <i>a.</i> Libraries	43,044	1,30,299
<i>b.</i> Grants-in-Aid under D.P.P's Control ..	6,454	..
Total ..	49,498	1,30,299
(5) <i>a.</i> Special Officer Industrial and Technical Education	1,85,375	4,47,773
<i>b.</i> Reserve	5,039	..
<i>c.</i> Grants-in-Aid to Industrial Schools ..	15,611	..
<i>d.</i> Allotment for Industrial, Agricultural and Technical Education, from post-war Development Reserve (inappropriate)		
<i>e.</i> Allotment for Industrial, Agricultural and Technical education Non recurring (in- appropriate)		
Total ..	5,06,625	4,47,773
(6). Mahbubia Girls High School	1,47,765	1,35,142
Adjustments .. ..	..	..
Rounding	571	..
Grand Total 23 Education ..	1,05,30,000	1,01,97,401
(24) MEDICINE AND SANITATION.		
A. ALLOPATHIC.		
(1). <i>Salaries, allowances and contingencies</i>		
<i>a.</i> Direction Health Scheme ..	1,32,220	1,19,290
<i>b.</i> Hospitals, Dispensaries and Stores ..	..	21,465
	21,78,806	22,43,343
<i>c.</i> Chemical Analyser ..	17,142	19,114
<i>d.</i> Bacteriology and Laboratory ..	7,622	7,496
<i>e.</i> Medical Inspection of Schools ..	43,251	37,112
<i>f.</i> T.B. Specialist ..	36,959	39,738
<i>g.</i> Nutrition Scheme ..	21,368	9,417
Total (1) ..	27,37,377	24,99,975

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads	EXPENDITURE	
	Budget Estimate 1352 F.	Actuals 1352 F.
2. Grants in-aid	79,943	72,854
3. Lumpsum grant	20,114	..
4. Lumpsum grant for new hospitals (in- appropriate) .. .. .	..	..
5. Non-recurring for equipment .. .. .	..	..
6. Special allotment for expansion in- appropriate .. .. .	..	..
7. Dearness grant for medicine (inappro- priable) .. .. .	..	..
8. Dearness grant for diet to patients (in- appropriate) .. .. .	..	..
9. Dearness grant for bedding and clothing (inappropriate) .. .. .	..	..
10. Special allotment for Victoria Zenana Hospital (inappropriate) .. .. .	..	..
11. Special allotment for King Kothi Mubarak .. .. .	..	..
Allopathic	28,37,434	25,72,820
B. UNANI.		
<i>(1). Salaries allowances and Contingencies.</i>		
a. Unani Board	22,575	2,277
b. Direction	29,206	30,251
c. Nizamiah General Hospital	85,329	88,668
d. City Dispensaries	74,889	70,728
e. Medical Stores	40,103	49,164
f. Nizamiah Medical College	40,403	37,340
	2,72,506	2,78,418
2. Grants in aid	13,440	10,297
3. Lumpsum grant	16,575	..
Total B. Unani	3,02,521	2,88,715
(C). PUBLIC HEALTH AND SANITATION.		
<i>1. Salaries, Allowances and Contingencies.</i>		
a. Sanitation	1,61,899	3,02,621
b. Epidemic Prevention measures	35,484	1,09,066
c. Anti-plague campaign	37,804	36,922

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads	EXPENDITURE	
	Budget Estimate 1852 F.	Actuals 1852 F.
<i>d. Anti-Malaria</i>	22,745	80,550
<i>e. Anti-Malaria Nizamsagar Project</i> ..	..	..
<i>f. Mobile Dispensary and Cinema Car</i> ..	7,788	2,448
Total (1) ..	2,65,720	5,40,607
2. Grants-in-aid	10,200	1,63,000
3. Anti-Plague Committee	60,000	..
4. Health Scheme .. ..	..	..
5. Medical Relief to Local Fund .. ..	..	..
6. Moiety of Public Health Scheme from Local Fund .. ..	..	..
7. Grants Local Fund .. ..	..	..
8. Establishment charges Local Fund Nizamat office .. ..	..	..
Total (C) Sanitation ..	3,35,920	7,03,607
D. AYURVEDIC.		
1. <i>Salaries Allowances and Contingencies.</i>		
<i>a. Ayurvedic Board</i>	12,250	8,736
<i>b. Ayurvedic Dispensary</i>	12,231	19,900
<i>c. Ayurvedic College</i>	9,597	10,501
Total (D) Ayurvedic ..	34,078	39,227
Grand Total ..	35,00,953	..
Adjustments ..	33	..
Total ..	35,00,900	35,99,378
(25) ECCLESIASTICAL.		
1. <i>Salaries and allowances and Contingen-</i> <i>cies</i>		
2. Grants for religious purposes ..	1,67,642	1,73,605
3. Religious Charities	3,49,449	3,71,738
4. Festival Expenses	96,262	86,955
5. Pilgrims, Yenniah and Saliyanas ..	88,924	74,826
6. Special sanction of H.E. H. ..	2,70,000	2,83,548
7. Pilgrims to Marca .. ..	..	..

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads	EXPENDITURE	
	Budget Estimate 1352 F.	Actuals 1352 F.
8. Anjuman Khawateen Islam ..	..	..
9. Buildings ..	..	5,680
10. Adjustments ..	..	..
Rounding ..	723	..
Total Ecclesiastical ..	9,73,000	9,96,306
(26) AGRICULTURE.		
1. <i>Salaries, Allowances and Contingencies.</i>		
A. RESEARCH		
1. Director ..	51,603	1,03,692
2. Deputy Director ..	96,619	31,242
3. Expert Staff ..	1,58,184	1,16,911
4. Entomologist Section ..	..	1,280
5. Agricultural Farms ..	2,50,015	2,35,907
6. Machinery and Boiling ..	39,960	26,936
7. Nizam Sagar Insect Pest Scheme ..	8,875	6,899
8. Nizam Sagar Scheme ..	6,474	20,240
9. Agricultural Statistics Section ..	2,425	8,245
10. Pulses Research Scheme ..	..	2,508
<i>Deduct.</i> - $\frac{1}{2}$ cost met from Imperial Council ..	..	..
11. Council Research wheat insect pest Scheme ..	..	..
Development Scheme ..	..	92,929
12. Imperial Council of Agriculture Research Cotton Scheme, Warangal ..	16,237	..
<i>Deduct.</i> - Recoverable from Azamjahi Mills ..	13,656	..
13. Tungabhadra Project ..	6,73,903	118
<i>Deduct.</i> met from Famine Reserve ..	6,73,903	..
14. Manure Scheme ..	..	..
Total A. ..	6,16,766	6,76,307
B. PROPAGANDA.		
1. Director ..	67,850	85,127
2. Deputy Director ..	42,754	30,318
3. District Works ..	1,92,630	1,84,472
4. Nizam Sagar, Propaganda work ..	8,953	4,534
Total B. ..	3,12,187	2,54,451

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS

Heads	EXPENDITURE	
	Budget Estimate 1952 F.	Actuals 1952 F.
C. MARKETING.		
1. Marketing Officer	6,747	6,816
2. Marketing Survey Office	22,300	19,238
Total C	29,047	26,054
D. Special allotment for extension of cotton Research ..		
E. Adjustment ..		
Grand Total	9,58,000	9,56,812
(27). VETERINARY.		
1. <i>Salaries, Allowances and Contingencies</i>		
A. Direction ..	61,833	58,153
B. Stud Farms ..	1,20,601	1,19,281
C. Cattle Breeding Farm	38,296	61,574
D. (1). Veterinary	4,02,786	4,08,390
(2). Virus Section	2,194	1,021
(3). Propaganda Works	1,944	2,023
(D.-4) - Live Stock Scheme ..		2,157
E. Medical Store ..	34,032	35,889
2. Grants-in-aid ..	3,600	3,600
3. Adjustment ..	800	
Rounding ..	86	
Total	5,81,000	5,87,088
(28). CO-OPERATIVE CREDIT.		
1. Salaries and Allowances (A)	3,71,780	3,35,893
2. Travelling Expenses	65,040	74,619
3. Contingencies	61,111	17,999
4. Special Charges		24,128
House Rent		8,418
Add.—Half expenses of marketing officer transferred from (26) Agriculture	+ 7,356	+ 6,816
Rounding ..	287	
Total	5,05,000	4,67,873

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS

Heads	EXPENDITURE	
	Budget Estimate 1952 F	Actuals 1952 F.
(29) MISCELLANEOUS AND MINOR DEPARTMENTS.		
1. <i>Salaries, Allowances and Contingencies, etc.</i>		
A. District Observatories		
B. (1). City Survey	1,800	1,585
(2). State of Hyderabad Municipal Survey Plan	9,816	
C. Archeology and Museum	1,91,955	9,248
D. (1). Hyderabad State Aero Club	33,905	1,56,781
(2). Aviation	41,000	30,108
E. Direction Wireless and Broadcasting Department	61,991	
F. Transmitting Station, Hyderabad	1,85,267	2,51,265
G. Broadcasting Station, Aurangabad	88,315	86,888
4. Electrical Inspector		36,448
Adjustments	39,700	
Roundings	- 329	
Total	6,53,000	5,72,273
30. MUNICIPALITIES AND PUBLIC HEALTH.		
1. <i>Salaries, Allowances and Contingencies.</i>		
A. City and Suburbs		
1. Hyderabad Municipality	4,07,317	5,08,399
2. City Improvement Board and Govt. Gardens		
a. City Improvement Board	3,75,440	3,84,447
b. Government Gardens	67,725	57,427
c. City Gardens	11,320	9,525
Total	6,54,485	4,51,399
3. Hyderabad Water Works	3,69,280	2,62,862
4. Hyderabad Drainage		
a. Chief Engineer and Secretary	13,868	4,83,792
b. Executive Engineer and staff	3,00,000	5,00,000
Total	5,13,868	12,46,654

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads	EXPENDITURE	
	Budget Estimate 1852 F.	Actuals 1852 F.
B. Districts.		
1. Contribution to District Municipalities and Local Funds ..	5,00,000	1,52,834
2. District Gardens ..	15,101	..
3. Municipality (Sanitary Inspector) ..	50,000	..
4. District Town Improvement ..	50,000	..
5. Small Head Quarter Town ..	..	..
6. Gulbarga Water Works ..	..	..
Total ..	6,15,101	23,50,280
2. Water-supply to Bren gun factory and T. B. Sanatorium ..	1,25,000	..
<i>Deduct.</i> — Amount transferred to K. Capital outlay ..	<i>1,25,000</i>	..
Total ..	25,60,081	..
3. <i>Deduct.</i> —Chargeable to Debt head ..	..	..
4. Adjustments ..	19,081	..
Rounding ..	..	..
Total Municipalities and Public Health ..	25,41,000	23,50,280
31. BUILDINGS AND COMMUNICATIONS.		
A. 1. Consulting Engineer ..	23,100	..
2. Chief Engineer and Secretary ..	3,19,172	..
3. Chief Architect ..	1,64,000	..
B. Superintending Engineer and Staff ..	..	..
C. Executive Engineers and Staff ..	..	..
a. Construction ..	16,03,607	..
b. Mechanical Engineer ..	38,266	..
D. T. R. S. Division ..	1,09,477	..
<i>Deduct.</i>—	..	..
(1) Share of Establishment chargeable to Major Head (32) Irrigation ..	5,30,000	..
Total Establishment ..	21,10,188	..
2. Communications.		
a. Original Works ..	17,00,000	..
b. Repairs ..	..	..
1. Periodical ..	25,00,000	..
2. Special ..	..	..
Total Communications ..	42,30,000	..

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads	EXPENDITURE	
	Budget Estimate 1352 F.	Actuals 1352 F.
3. Buildings.		
<i>a.</i> Original Works	10,00,000	..
<i>b.</i> Repairs		
1. Periodical	8,00,257	..
2. Special		
3. Petty repairs		
6,385		..
Total Buildings ..	18,06,642	..
4. <i>a.</i> Tools and Plant	1,40,000	..
<i>b.</i> Reserve for unseen works .. ..	..	..
5. Capital Works	44,44,000	..
Deduct--Transferred to K. Capital ..	44,44,000	..
6. Suspense Stock .. ..	..	..
Total Establishment ..	..	..
Communications and Buildings, etc. ..	82,86,830	81,07,361
<i>Deduct--</i>		
1. Transferred to Major Head 42 on account of Road Fund Works	5,00,000	..
2. Transferred to Major Head 43 on account of Strategical roads .. ..	..	..
3. Transferred to Major head 14 General Adminis- tration, cost of Secretariat Establishment ..	5,00,000	..
4. Cost of Chief Architect's Establishment to be met from receipts of works	1,64,067	..
5. Transferred to Civil A/cs. expenditure on Departmental Buildings .. ..	..	..
<i>Add.</i> Adjustments	1,16,385	..
Rounding	22	..
Total Buildings and Communications ..	76,81,000	81,07,361
32. IRRIGATION (REVENUE ACCOUNT).		
(1) Salaries, allowances and Contingencies ..	5,30,749	..
<i>a.</i> Chief Engineer and Secretary ..		
<i>b.</i> Superintending Engineer and Staff ..		
<i>c.</i> Executive Engineer and Staff ..		
<i>d.</i> Nizamsagar Project	97,656	..
Total ..	6,28,405	..

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads	EXPENDITURE	
	Budget Estimate 1952 F.	Actuals 1952 F.
(2) a. Irrigation Department Buildings Construc- tion, Rent and Repairs	86,910	..
b. Communication		
1. Original .. .. .	..	..
2. Repairs	6,776	..
Total	93,686	..
(3) Irrigation works chargeable to Revenue.		
a. Maintenance and repairs	8,50,215	..
b. Construction	4,23,000	..
Deduct 3 (a) Transferred to I. B. Land Irrigation .. .. .	..	..
Total	12,73,815	..
(4) Irrigation works chargeable to Capital		
a. Maintenance of irrigation works charge- able to capital .. .. .	..	..
1. Nizamsagar Project	2,26,094	..
2. Other Projects	15,000	..
Total	2,71,094	..
(5) Construction of irrigation works chargeable to to Capital	5,41,000	..
Deduct Transferred to Capital Outlay	5,41,000	..
(6) Tools and Plant	20,000	..
(7) Suspense Stock .. .. .	..	..
(8) Reserve for works (G)	2,11,000	..
Total	25,00,000	..
Deduct. 1. Amount transferred to Major Head 14- General Administration	14,000	..
Account of Secretariat Establishment .. .. .	..	..
2. Cost of Chief Architect Establishment to be met from the receipts from works .. .. .	..	..
Add.— Adjustments .. .. .	..	..
Roundings .. .. .	..	..
Total Irrigation	24,86,000	13,54,887

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads	EXPENDITURE	
	Budget Estimate 1352 F.	Actuals 1352 F.
33. RAILWAYS.		
A. Direction.		
1. Secretary (Add from Rly. and Mines Secretariat)	20,449	17,745
2. Audit	40,405	40,180
Deduct. Audit .. .. .	..	..
Contribution	40,000	—40,000
B. Govt. Share of Railway Police	1,22,863	1,47,897
C. Charges for Government Saloons and Sidings..	37,117	25,547
D. Hire of Railway Saloons for the use of officers.	14,000	6,830
Adjustments .. .. .	..	..
Roundings	166	..
Total	1,95,000	1,98,149
(34). ELECTRICITY.		
A. City	10,97,000	..
Deduct. — per contra	— 10,97,000	..
B. District Power Scheme	8,000	7,731
B. 1. Aurangabad Power Scheme	91,390	..
Deduct. — per contra	— 91,390	..
B. 2. Nizamabad Power Scheme	53,635	78,391
Deduct. — per contra	— 53,635	— 78,391
B. 3. Raichur Power Scheme	1,02,260	1,81,047
Deduct. — per contra	— 1,02,260	— 1,81,047
B. 4. Warangal	66,921	81,138
Deduct. — per contra	— 66,921	— 81,138
B. 5. Nanded	52,019	68,339
Deduct. — per contra	— 52,019	— 68,339
B. 6. Gulbarga	58,730	..
Deduct. — per contra	— 58,730	..
B. 7. Narayanpet	14,735	15,548
Deduct. — per contra	— 14,735	— 15,548
B. 8. Yadgir	13,054	..
Deduct. — per contra	— 13,054	..
Total	8,000	7,731

Expenditure, for the District Power Houses for 1352 F. including interest charges is shown hereunder.

Nizamabad for 1352 F.	78,391
Narayanpet. ..	15,548
Warangal ..	81,138
Nanded ..	68,339
Raichur ..	1,81,047

Balance Sheets for Aurangabad, Gulbarga and Yadgir for 1352 F. have not so far been submitted.

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads	EXPENDITURE	
	Budget Estimate 1952 F.	Actuals 1952 F.
86. PRINTING AND STATIONERY.		
Gross Receipts	4,11,612	..
1. Government Central Press	1,81,612	4,65,984
2. Stationery Depot	4,81,857	10,54,685
<i>Deduct.—Per Contra</i>	7,42,857	14,03,151
3. Nastaliq Type Foundry	7,387	7,188
(a) Gross Receipts	7,337	7,138
(b) Working Expenses .. .. .	..	..
Pensions .. .. .	..	..
Total Printing and Stationery	1,81,612	..
Net Loss	70,000	1,16,565
37. TELEPHONE.		
A. City	1,18,826	..
<i>Deduct.—Transferred to receipt budget</i>	1,18,826	..
B. Aurangabad and Jalna	15,109	..
<i>Deduct.—Transferred to receipt budget</i>	15,109	..
C. Raichur	3,122	..
<i>Deduct.—Transferred to receipt budget</i>	3,122	..
D. Warangal	18,148	..
<i>Deduct.—Transferred to receipt budget</i>	18,148	..
Total .. .. .	..	..
38. INDUSTRIAL.		
1. <i>Salaries, Allowances and Contingencies.</i>		
a. Direction	94,495	86,216
b. Village Industries Training Centre	92,384	87,262
c. District Demonstration parties	59,142	87,869
d. Sales Depot	13,803	12,125
e. Industrial Laboratory	62,176	71,188
f. Factories and Boilers Inspection	49,858	45,910
Textile Manufacture .. .. .	..	3,172
Adjustments	6,642	..
Total Industrial	8,72,000	8,44,282
Transfers from		
88. A. Industrial Reserve	2,50,000	1,58,767

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads	EXPENDITURE	
	Budget Estimate 1352 F.	Actuals 1352 F.
FAMINE RESERVE		
A. Well Sinking Department.		
(1) Salaries and allowances	1,02,255	..
(2) Travelling expenses (B)	13,100	..
(3) Contingencies	6,870	..
(4) Audit Contribution (C)	8,000	..
(5) Reserve .. (G)	3,940	..
(6) Work, etc.	4,46,293	..
(7) Suspense .. ..	..	..
(8) Receipts .. ..	..	..
(9) Tools and Plant	5,000	..
Total A. Well Sinking Department ..	7,85,458	27,33,617
(1) Sakat Reservoir at Parenda .. ..	..	..
(2) Completion of roads	6,50,000	..
(3) Pendlipakala Project .. ..	..	..
(4) Rooti Tank Project	1,64,500	..
(5) Boyal Merchaid Project .. ..	..	..
(6) Dindi Project	6,26,000	..
(7) Other irrigation works .. ..	..	..
(8) Road under Dindi Project	75,000	..
(9) Construction of buildings for the Agricultural Dept. and a road from Sindhnoor to Uppal required for the Experimental Agricultural Farm under Tungabhadra Scheme	1,50,000	..
(10) Investigation of irrigation sources in Vijapur and Gangapur Taluqa in Aurangabad Dist..	..	..
(11) Manair Project .. ..	..	..
Total ..	16,65,500	..
C. Famine Relief.		
(1) Works including Tools and Plant .. ..	..	..
(2) Civil Officers Relief work in charge P.W.D. ..	..	3,56,494
(3) Gratuitous Relief .. ..	..	..
(4) Miscellaneous .. ..	..	..
(5) Loss incurred .. ..	..	..
(6) <i>Deduct.</i> —Receipts .. ..	..	..
Total (A to C.) ..	24,50,958	30,90,141

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads	EXPENDITURE	
	Budget Estimate 1952 F.	Actuals 1952 F.
D. Revenue Secretary's Establishment for famine works:		
(1) Salaries and allowances (A) .. .. .	..	..
(2) Travelling expenses (B)	5,820	5,817
(3) Contingencies .. .. .	..	1,717
(4) Bailing Machine, non-recurring viz, 52 F. ..	1,310	..
(5) Relief to Weavers in famine area. ..	4,100	55,000
Total D. Famine Work	24,77,560	31,52,673
10-B. TRANSFERS FROM FAMINE INSURANCE ..	15,00,000	15,00,000
41. MISCELLANEOUS.		
(1) Refunds of unclaimed deposits .. .. .	..	11,947
(2) Refunds of Intestate property .. .. .	..	..
(3) Refunds of bequeathed property .. .. .	..	3,327
(4) Loss of Treasure .. .. .	..	42,861
(5) Lapses refunded .. .. .	..	..
(6) Irrecoverable advances written off	80,000	3,03,754
(7) Discount on expenditure at the time of raising Government loans .. .. .	..	41,260
Total	80,000	..
(8) Reward for destruction of wild animals ..	100	25
(9) Unclassed compensations, and refunds ..	..	88
<i>a.</i> Refunds	7,500	..
<i>b.</i> Compensations	5,000	..
Total	12,800	..
(10) Miscellaneous and unforeseen charges ..	..	27,183
<i>a.</i> Grant to Ladies' Association .. .. .	..	4,050
<i>b.</i> Miscellaneous grant contribution .. ..	..	4,218
Total	92,800	..
Reserve	91,15,167	..
Rounding	43	..
Grand Total	45,38,000	6,38,743
42. TRANSFERS FROM ROAD FUNDS	5,00,000	1,42,993

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS.

Heads	EXPENDITURE	
	Budget Estimate 1352 F.	Actuals 1352 F.
43. WAR EXPENSES.		
<i>A. Active Service.</i>		
1. Garrison Battalion	1,32,316	1,21,724
2. 1st Lancers, Hyderabad	5,10,292	3,40,908
3. Hyderabad Cavalry Training Centre	5,92,612	65,500
4. A. Battery N.H.A.	2,00,510	1,20,705
5. 1st Battalion Hyderabad Infantry	4,45,916	2,83,015
6. 2nd Battalion Hyderabad Infantry	4,41,950	4,86,193
7. 3rd Battalion Hyderabad Infantry	..	..
8. 4th Battalion Hyderabad Infantry	..	..
9. 5th Battalion Hyderabad Infantry	3,75,541	3,59,153
10. 6th Battalion Hyderabad Infantry	3,79,383	3,26,415
11. 7th Battalion Hyderabad Infantry	3,80,084	3,02,882
12. Medical establishment for 5th and 6th Battalion Hyderabad Infantry	27,081	6,625
13. War Reserve Officers	1,09,200	3,97,285
14. Surplus horse Depot	93,979	1,02,083
15. Surplus personal (A) Battery	9,385	42,220
16. Hyderabad Artillery Training Centre	1,22,133	1,08,794
17. Miscellaneous formation Regular Forces	8,802	3,797
18. Depot personal 1st Lancers	31,015	1,33,538
19. 2nd Lancers Hyderabad Imperial service	4,62,093	3,38,078
20. Hyderabad Cavalry training Centre II.	5,09,963	6,23,908
21. Internal security duties	4,835	21,770
22. Soldiers Board	16,800	..
23. Army Head Quarters	3,331	5,055
24. Military Medical service	46,893	16,990
25. Infantry Training Batt.	88,395	34,841
26. Depot 1st Battalion	..	..
27. Depot 2nd Battalion	..	..
28. Depot 1st Lancer	6,280	..
29. Depot 2nd Lancers	..	..
30. Additional Estt. for A Battery	..	..
31. Res. clerks for the units serving ex. Dominions	..	..
32. Pool of followers	..	..
33. Veterinary Officers	..	..
34. Lumpsum for army	..	..
35. Lumpsum for construction of barracks	..	..
b. Contribution	21,00,000	..
c. Donation	..	..
d. Miscellaneous Depots.	91,35,578	..

DETAILED ACCOUNT OF EXPENDITURE BY MINOR HEADS

Heads	EXPENDITURE	
	Budget Estimate 1952 F.	Actuals 1952 F.
<i>Deduct.</i> Cost recoverable from Military ..	8,33,320	.
Adjustments .. ..	..	..
Rounding	40	..
Office of the Adviser Hon'ble C. and L. Member ..	..	1,14,702
Office of the Price Controller (Revenue Secretariat) ..	..	49,048
Defence Secretariat ..	..	1,17,406
Petrol rationing Board ..	..	23,764
Fruit Area rationing officer ..	..	7,141
Second Area rationing officer ..	..	8,491
Third Area rationing officer ..	..	2,546
Rationing office Atrai Badda ..	..	1,480
Rationing office Districts ..	..	1,95,899
Miscellaneous Depts ..	..	33,59,868
Dearness allowance ..	..	57,06,750
Grant No. 10 to European children taking shelter in India ..	..	4,50,388
Grant No. 7 ..	..	1,15,500
War prize Fund ..	..	1,000
Aid No. 8 Xmas and New Years Presents ..	..	5,000
Subscriptions ..	..	21,00,000
Total ..	1,54,01,000	1,02,73,307
14. CULTURAL CO-OPERATION		
(1) Grants in aid to the institution ..	3,49,152	.
(2) Reserve for grants in aid outside the institution ..	1,00,000	.
<i>a.</i> Under Royal Command ..	..	..
<i>b.</i> H.E.P. Control ..	..	..
Rounding ..	48	..
Total ..	4,49,200	6,03,111
15. STATE BANK		
(1) Salaries and allowances ..	..	..
(2) Contingencies ..	..	..
Rounding ..	..	..
Total ..	..	1,70,158
16. WAR EMERGENCY RESERVE ..		
.. ..	..	95,23,303

